PUBLIC ACCOUNTS

OF THE

PROVINCE OF NOVA SCOTIA

FOR THE

Fiscal Year Ended March 31

1985

PRINTED BY ORDER OF THE LEGISLATURE

HALIFAX, N.S.
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1986

To His Honour,

The Honourable Alan Rockwell Abraham, CD

Lieutenant Governor of Nova Scotia

May It Please Your Honour —

The Undersigned has the honour to submit the Public Accounts of the Province of Nova Scotia for the fiscal year ended March 31, 1985.

GREG KERR
Minister of Finance

Office of the Minister
Halifax, N.S.

The Honourable Greg Kerr
Minister of Finance,
Halifax, N.S.

Sir:

In accordance with Section 5(1) of the Provincial Financial Act, I have the honour to submit the Public Accounts of the Province of Nova Scotia for the fiscal year ended March 31, 1985.

Respectfully submitted,

Halifax, N.S.

R. S. BROOKFIELD, C.A.
Deputy Minister of Finance

PROVINCE OF NOVA SCOTIA

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for the fiscal year ended March 31, 1985

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PUBLIC ACCOUNTS

ADDITIONAL APPROPRIATIONS RELATIVE TO THE FISCAL YEAR ENDED MARCH 31, 1985

Department	Service	Date of Order-in-Council	Amount
Agriculture and Marketing	Agricultural Services	July 30, 1985	167,143 00
Attorney General	Public Offices	Mar. 21, 1985	125,000 00
	Registry of Joint Stock Companies	Mar. 21, 1985	43,800 00
	General Administration	Mar. 21, 1985	148,500 00
	General Administration	Apr. 16, 1985	216,000 00
Culture, Recreation and Fitness	Culture, Recreation and Fitness	Aug. 21, 1984	416,000 00
Development	Business and Technical Services	Mar. 12, 1985	245,000 00
	General Administration	Dec. 17, 1985	20,029,913 00
	Other Agencies	Dec. 17, 1985	310,526 00
Education	Grants and Assistance	Apr. 16, 1985	6,977,300 00
	Assistance to Universities	Apr. 16, 1985	1,594,500 00
Finance	Debt Charges	July 23, 1985	8,061,135 00
Health	Health Programs	Mar. 12, 1985	8,046,800 00
	Health Programs	July 16, 1985	2,028,927 00
Housing	Subsidies	Feb. 12, 1985	2,121,600 00
	Administration	Mar. 21, 1985	91,400 00
Labour and Manpower	Manpower Services	Apr. 23, 1985	1,860,800 00
Lands and Forests	Operations	Mar. 21, 1985	223,500 00
Public Service	Protocol Office	Aug. 07, 1984	400,000 00
	Election Expenses	Sept. 28, 1984	1,200,000 00
	Election Expenses	Nov. 15, 1984	2,000,000 00
	Cape Breton Development Corporation	Feb. 05, 1985	91,500 00
	Sydney Steel Corporation	Feb. 05, 1985	160,000 00(1)
	Election Expenses	Mar. 12, 1985	926,000 00
	Tidal Power Corporation	Mar. 21, 1985	59,900 00
	Public Archives of Nova Scotia, Board of Trustees	Apr. 23, 1985	22,500 00
	Nova Scotia Boxing Authority	June 04, 1985	4,057 00
	Legislative Counsel	June 18, 1985	14,045 00
	Government House	June 18, 1985	52,825 00
	Executive Council Office	June 18, 1985	12,870 00

Department	Service	Date of Order-in-Council	Amount
Social Services	Family and Children's Services	Apr. 16, 1985	500,000 00
	Public Assistance	Apr. 16, 1985	3,100,000 00
Tourism	Bluenose II	Feb. 05, 1985	90,000 00
	Marketing	Mar. 21, 1985	120,000 00
	Administration	Mar. 21, 1985	160,600 00
Transportation	Administration and Maintenance — Transportation Systems	Mar. 21, 1985	5,204,100 00
	Administration and Maintenance — Transportation Systems	Nov. 19, 1985	3,984,259 00

(1) Capital Account

AUDITORS' REPORT

The Honourable Greg Kerr,
Minister of Finance,
Province of Nova Scotia,
Halifax, Nova Scotia.

Sir:

We have examined the statement of financial position of the Province of Nova Scotia as at March 31, 1985 and the statements of consolidated fund transactions and of current revenue and expenditure for the year then ended together with notes (numbered 1 to 11 inclusive) to the financial statements and the supporting statements (numbered 4 to 7 inclusive). Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Province of Nova Scotia as at March 31, 1985 and the results of its consolidated fund transactions and of its operations for the year then ended in accordance with the accounting policies stated in the notes to the financial statements applied on a basis consistent with that of the preceding year.

TOUCHE ROSS & CO.
Chartered Accountants

Montreal, Quebec,
October 23, 1985.

Statement 1

PROVINCE OF NOVA SCOTIA

Statement of Financial Position

as at March 31, 1985

ASSETS

Statement Number			1985	1984
			(in thousands)	
	Current Assets:			
	Cash and short-term investments		$ 83,449	$ 125,689
13	Accounts receivable		215,685	217,950
14	Inventories		29,037	29,408
15	Advances		2,192	2,195
			330,363	375,242
	Capital Assets:			
6	Advances (Note 5)		783,523	822,487
6	Investments (Notes 3 and 5)		49,585	46,872
			833,108	869,359
			$ 1,163,471	$ 1,244,601

LIABILITIES

Statement Number			1985	1984
	Current Liabilities:			
	Bank advances		$ 59,094	$ 109,392
20	Accounts payable		183,481	145,070
	Accrued interest		155,863	137,568
			398,438	392,030
	Capital Liabilities:			
8	Debentures (Note 6)		4,157,562	3,639,510
21	*Less:* Specific Sinking Funds (Note 6)	$810,742		
	General Sinking Funds	30,570	841,312	688,161
			3,316,250	2,951,349
	Government of Canada loans (Note 7)	46,159		
21	*Less:* Specific Sinking Funds (Note 6)	3,479	42,680	46,327
			3,358,930	2,997,676
	Deficiency in net assets of Sydney Steel Corporation (Note 4)		154,801	140,066
			3,912,169	3,529,772

NET DIRECT DEBT

Statement Number			1985	1984
5	**Net Direct Debt**		(2,748,698)	(2,285,171)
			$ 1,163,471	$ 1,244,601
25	**Trust Funds under Administration**		$ 1,242,247	$ 1,066,120

Contingent Liabilities (Notes 4 and 8)

Statement 2

PROVINCE OF NOVA SCOTIA

Statement of Consolidated Fund Transactions

for the fiscal year ended March 31, 1985

	1985	1984
	(in thousands)	
BUDGETARY TRANSACTIONS		
Current Account		
Excess of Current Operating Expenditure over Revenue and Recoveries	$220,158	$187,377
Sinking Fund Instalments and Serial Retirements	65,065	51,347
Net Revenue Deficit	285,223	238,724
Capital Account		
Net Capital Expenditure	224,408	193,361
Advance under the Appropriations Act	34	32
Net Budgetary Transactions	509,665	432,117
NON-BUDGETARY TRANSACTIONS		
Capital Expenditure for which no vote is required	6,751	10,307
Net Decrease in Advances and Investments	(12,157)	(9,275)
Expenditures from Health Services Reserve Account	16	16
Earnings on sinking funds pertaining to borrowings for Nova Scotia Power Corporation credited to their Advances	2,134	1,746
Debt Retirement not chargeable to Current Revenue	4,877	5,895
Non-Budgetary Transactions	1,621	8,689
TOTAL BUDGETARY AND NON-BUDGETARY TRANSACTIONS	511,286	440,806
Less: Non-Fund Requiring Transactions	18,229	20,484
	$493,057	$420,322
FUNDS PROVIDED BY:		
Proceeds of Debentures Issued	$441,238	$498,827
Proceeds of disposal of Capital Assets	532	979
Increase (Decrease) in Net Current Liabilities	51,287	(79,484)
	$493,057	$420,322

Statement 3

PROVINCE OF NOVA SCOTIA

Statement of Current Revenue and Expenditure

for the fiscal year ended March 31, 1985

	1985			1984
	Estimate	Forecast (in thousands)	Actual	Actual
Revenue and Recoveries				
Provincial Sources				
Income Taxes	$ 580,451	$ 546,551	$ 544,104	$ 500,467
Sales Taxes	613,100	602,491	595,524	499,645
Interest Revenue	76,240	76,657	78,062	76,060
Liquor Commission	83,100	82,700	83,448	78,397
Transportation and Registry of Motor Vehicles	37,692	35,978	34,259	34,114
Other Provincial Revenue	68,391	71,137	69,232	62,435
Federal Sources				
Equalization	617,957	620,419	620,419	602,630
Established Programs Financing	301,400	325,516	325,516	287,977
Shared Cost Programs	145,340	145,457	142,939	130,328
Other Federal Payments	2,251	2,251	2,251	2,251
Other Recoveries	49,982	54,289	53,796	49,575
	2,575,904	2,563,446	2,549,550	2,323,879
Expenditure				
General Government	98,204	98,172	96,732	84,859
Public Protection	72,082	70,871	69,661	67,937
Transportation and Communication	105,341	112,485	113,706	98,595
Resource Development	166,641	166,450	177,645	165,375
Health	746,849	751,333	755,012	689,644
Social Services	279,841	284,121	283,049	259,362
Education	745,130	739,099	737,530	706,740
Culture and Recreation	24,668	24,435	24,344	22,971
Debt Charges	468,076	467,452	470,888	407,368
Municipal Affairs	63,402	61,478	61,264	55,995
	2,770,234	2,775,896	2,789,831	2,558,846
Excess of Current Operating Expenditure over Revenue and Recoveries before prior years' adjustments	194,330	212,450	240,281	234,967
Prior Years' Adjustments — Federal-Provincial Fiscal Arrangements	......	20,123	20,123	47,590
Excess of Current Operating Expenditure over Revenue and Recoveries	194,330	192,327	220,158	187,377
Sinking Fund Instalments and Serial Retirements (Note 6)	66,396	64,399	65,065	51,347
Net Revenue Deficit	$ 260,726	$ 256,726	$ 285,223	$ 238,724

Statement 4

PROVINCE OF NOVA SCOTIA

Statement of Capital Expenditures

for the fiscal year ended March 31, 1985

	1985 Estimate	1985 Forecast (in thousands)	1985 Actual	1984 Actual
Capital Expenditure				
General Government	$ 5,451	$ 4,982	$ 4,638	$ 2,803
Public Protection	2,688	2,655	2,339	1,261
Transportation and Communication	157,447	134,821	133,606	125,354
Resource Development	70,424	66,273	63,345	72,442
Health	37,167	25,302	24,370	18,647
Social Services	189	136	91	102
Education	22,919	15,214	13,437	12,060
Culture and Recreation	7,159	6,608	6,825	1,674
Municipal Affairs	28,049	28,004	27,353	19,577
	331,493	283,995	276,004	253,920
Less: Recoveries	59,524	45,225	44,845	50,252
Net Capital Expenditures	$271,969	$238,770	$231,159	$203,668

Note:

Capital expenditures consist of budgetary and non-budgetary transactions which for the year ended March 31, 1985 amounted to $224,408,000 and $6,751,000 respectively (1984 — $193,361,000 and $10,307,000).

Statement 5

PROVINCE OF NOVA SCOTIA

Statement of Changes in Net Direct Debt

for the fiscal year ended March 31, 1985

	1985	1984
	(in thousands)	
Net Direct Debt — beginning of year	$2,285,171	$1,934,010
Add:		
Excess of Current Operating Expenditure over Revenue and Recoveries (Statement 3)	220,158	187,377
Less: Non-Fund Requiring Transactions	(18,229)	(20,484)
	201,929	166,893
Net Capital Expenditures (Statement 4)	231,159	203,668
Increase in provision for doubtful capital advances and investments	24,276	10,461
Expenditures from Health Services Reserve Account	16	16
Increase (Decrease) in deficiency of net assets of Sydney Steel Corporation for the fiscal year (Note 4)	14,736	(286)
Unrealized foreign currency loss in respect of the translation of foreign debt and sinking funds	61,213	31,349
Discounts on debentures issued	6,829	5,908
Total Additions to Net Direct Debt	540,158	418,009
Deduct:		
Income from sinking funds	75,951	65,795
Proceeds of disposal of capital assets	532	979
Recovery of capital advances previously written off	148	74
Total Deductions from Net Direct Debt	76,631	66,848
Increase in Net Direct Debt for the year	463,527	351,161
Net Direct Debt — end of year	$2,748,698	$2,285,171

Statement 6

PROVINCE OF NOVA SCOTIA

Statement of Advances and Investments

as at March 31, 1985

	1985	1984
	(in thousands)	
Advances:		
Housing —		
Housing Development Act (net of Canada Mortgage and Housing Corporation and other borrowings of $75,890,000 in 1985 and $80,023,000 in 1984)	$121,822	$121,915
Resource and Industrial Development —		
Agriculture and Rural Credit Act	123,378	120,253
Deuterium of Canada Act	113,872	110,927
Fisheries Development Act	67,365	76,160
Industrial Development Act	69,030	71,321
Industrial Estates Limited Act	80,231	97,089
Industrial Loan Act	30,652	32,860
Nova Scotia Power Corporation Act	40,594	47,109
Small Business Development Corporation Act	14,647	12,705
Venture Corporations Act	4,309	3,531
Miscellaneous	1,424	8,214
Other —		
Loans to Municipalities	41,411	45,758
Universities Assistance Act	74,788	74,645
	783,523	822,487
Investments:		
Investments transferred to the Province from Nova Scotia Power Corporation to repay the Corporation's indebtedness	1,395	1,262
Other investments in Provincial agencies and other entities	48,190	45,610
	49,585	46,872
	$833,108	$869,359

Statement 7

PROVINCE OF NOVA SCOTIA

Statement of Additional Advances, Investments and Repayments

for the fiscal year ended March 31, 1985

Additional Advances and Investments 1985 (in thousands)	Additional Advances and Investments 1984 (in thousands)		Repayments 1985 (in thousands)	Repayments 1984 (in thousands)
		Housing —		
$ 36,784	$33,897	Housing Development Act	$ 36,343	$33,525
		Resource and Industrial Development —		
19,730	16,006	Agriculture and Rural Credit Act	10,776	9,390
2,945	......	Deuterium of Canada Act	......	......
7,751	5,742	Fisheries Development Act	15,923	13,017
14,322	12,245	Industrial Development Act	3,928	13,831
7,510	10,869	Industrial Estates Limited Act	21,658	10,291
2,856	1,500	Industrial Loan Act	4,149	4,003
133	116	Nova Scotia Power Corporation Act	6,515	3,403
5,563	4,024	Small Business Development Corporation Act	2,433	1,885
3,030	1,376	Venture Corporations Act	......	......
305	1,761	Miscellaneous	7,108	657
		Other —		
......	......	Loans to Municipalities	4,346	4,134
1,261	1,325	Universities Assistance Act	1,119	3,953
......	......	Health Services Tax Act	15	15
$102,190	$88,861		$114,313	$98,104

PROVINCE OF NOVA SCOTIA

Notes to the Financial Statements

March 31, 1985

1. FINANCIAL REPORTING AND ACCOUNTING POLICIES

Consolidated Fund

The receipt of public revenues, the disbursement of public funds, the control of expenditures and the keeping and auditing of the accounts of the Province are governed by various Provincial statutes. All receipts and disbursements of public money must flow through the Consolidated Fund of the Province. However, the Consolidated Fund does not include special funds such as trust, pension and sinking funds.

Receipts and disbursements consist of current revenue and expenditure, capital expenditure and recoveries, advances and investments, and other transactions.

Any net cash requirement of the Consolidated Fund is provided by the Province's traditional sources of financing, including internal sources and borrowings in financial markets.

Net Direct Debt

The Province's financial statements are presented so as to highlight net direct debt, a measurement of financial position. Net direct debt consists of the direct liabilities of the Province less its realizable assets. Capital expenditures on assets of a long-term nature such as highways and public buildings are not considered to be realizable assets for purposes of calculating net direct debt.

Transactions affecting net direct debt are summarized in the statement of changes in net direct debt and consist of current operating revenue and expenditure, capital expenditure, changes in the provision for doubtful capital advances and investments, earnings on sinking funds, unrealized foreign currency translation losses and gains relating to debentures payable in U.S. and other foreign currencies, discounts on debentures issued, expenditures charged to reserve accounts, and changes in the deficiency in net assets of Sydney Steel Corporation.

Budgetary Process

The Budgetary estimates, as approved by the Legislative Assembly, provide the authority for current and capital expenditures and indicate the anticipated revenues and recoveries of the Province for the fiscal year. Authority for current expenditure expires at the end of the fiscal year. Authority for capital expenditure for a fiscal year does not expire until the end of the following fiscal year.

Authority for current and capital expenditures is also provided by special legislation and by order of the Lieutenant Governor in Council under the authority of the Provincial Finance Act.

The Estimates are presented annually to the Legislative Assembly and reflect anticipated revenue and expenditure programs for the fiscal year for which approval is requested.

The Estimates also include a Forecast for the previous fiscal year indicating revisions of revenue and expenditure projections.

Estimate and Forecast figures are reflected in the statements of current revenue and expenditure and of capital expenditure.

Accrual Accounting

The accounts of the Province are kept on the accrual basis, revenues being recorded when earned and expenditures being recorded when the liabilities are incurred with the following exceptions.

Interest on advances made by the Province is included in revenue only as collected.

Payments from the Federal Government under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act in respect of Equalization and Established Programs Financing Payments and under the Tax Collection Agreement in respect of Personal and Corporate Income Taxes are subject to adjustment in future years. Adjustment payments are reflected separately under "Prior Years' Adjustments — Federal-Provincial Fiscal Arrangements".

Crown Corporations and Agencies

Profits and losses of corporations and agencies owned or controlled by the Province, with the exception of the Nova Scotia Liquor Commission, are not reflected in the revenues and expenditures of the Province except to the extent of any operating grants made by the Province. Operating grants are normally reflected as current expenditure. Profits of the Nova Scotia Liquor Commission are included in current revenue of the Province. The Province provides for the deficiency in the net assets of Sydney Steel Corporation in the calculation of net direct debt.

Net Revenue Surplus (Deficit), Special Reserve and Health Services Reserve Accounts

The annual net revenue surplus (deficit) consists of current revenue and recoveries, excluding sinking fund earnings, less current operating expenditure, and annual sinking fund instalments and serial retirements in respect of capital liabilities.

Pursuant to the Provincial Finance Act, the net revenue surplus in any year may be transferred to special reserve account. The Health Services Tax Act provides that the Minister of Finance may pay out of the Consolidated Fund of the Province such sums as are deemed necessary to establish the health services reserve account. Amounts in these accounts and funds created therefrom may be used for the various purposes defined under the Acts (See Note 2).

Capital Expenditure

Expenditures resulting in the construction or acquisition of assets which are expected to have a useful life in excess of five years are charged to capital in the Province's accounts. Capital account appropriations also include certain expenditures on assets of a long-term nature to which title may vest with entities other than the Provincial Government (such as hospitals or municipalities), but which are considered to be for the benefit of the general populace of the Province. Capital expenditures are not considered to be realizable assets for purposes of calculating net direct debt.

Capital Advances and Investments

Capital advances and investments, including those to or on behalf of corporations and agencies owned or controlled by the Province, are made under the authority and limitations of various Provincial statutes. Capital advances and investments are reflected in the financial statements net of losses and provisions for losses, which are charged directly to the Net Direct Debt account.

Accounts Receivable and Current Advances

Accounts receivable and current advances are reflected in the financial statements net of provisions for losses or uncollectable amounts, which are established as required through charges to current revenue and expenditure.

Inventories

Inventories consist mainly of machinery repair parts, gravel, lumber and other materials relating to the upkeep of highways and goods for resale. Inventories also include selected operating supplies, which are used mainly by Provincially operated hospitals, hotels and educational institutions. Inventories are stated at the lower of cost and net realizable value.

Debentures and Sinking Funds

The Province's debentures payable in U.S. currency (and related sinking funds) and in other foreign currencies and accrued interest on debentures payable in U.S. and other foreign currencies are reflected in the statement of financial position at the Canadian dollar equivalent at rates of exchange prevailing at the date of the financial statements. Foreign exchange rate adjustments arising from sinking fund instalments and serial retirement payments and from the payment of interest are reflected in current expenditure at rates in effect at the date of the transaction.

The Province operates sinking funds for the purpose of retiring capital liabilities. These sinking funds are reflected in the statement of financial position at cost adjusted for the amortization of premiums and discounts on investments.

Pursuant to the Provincial Finance Act, sinking fund instalments and serial retirements of capital liabilities are treated as a current expenditure in the calculation of net revenue surplus (deficit).

Earnings on sinking funds are not reflected as current account revenue.

Foreign Currency Translation — Unrealized Losses and Gains

Unrealized foreign currency losses and gains relating to the translation of debentures payable in foreign currencies to the Canadian dollar equivalent at rates of exchange prevailing at the date of the financial statements are amortized, net of unrealized translation gains and losses on related sinking funds, over the terms of the debenture issues by charges or credits to current expenditure.

Discounts on Debentures

Discounts and underwriting commissions related to the issuance of debentures are amortized over the terms of the related debenture issues by annual charges to current expenditure. Unamortized discounts at March 31, 1985 amounted to $31,838,000 (1984 - $28,364,000).

2. SPECIAL RESERVE AND HEALTH SERVICES RESERVE ACCOUNTS

Pursuant to authority granted by the Lieutenant Governor in Council, expenditures may be made from funds created from special reserve account and health services reserve account rather than being reflected in the calculation of the net revenue surplus (deficit) or as capital expenditures. Expenditures from these accounts amounted to $16,000 for the fiscal year ended March 31, 1985 (1984 - $16,000).

The unexpended balances of these accounts at March 31, 1985, which form part of the Consolidated Fund, amounted to $8,377,000 (1984 - $8,378,000) of which $3,597,000 (1984 - $4,018,000) had been authorized to be advanced or expended and $4,780,000 (1984 - $4,360,000) represented unappropriated balances of the accounts.

3. INVESTMENTS

At March 31, 1985 investments included $19,632,000 (1984 - $17,386,000), net of an allowance for uncollectible amounts of $1,805,000 (1984 - Nil), of redeemable preference shares of Industrial Estates Limited ("IEL") purchased by the Province, of which $18,632,000 (1984 - $14,581,000) is in respect of expenditures by IEL for the development of industrial parks. The shares issued in respect of the development of industrial parks are redeemable from the proceeds of the sale of industrial park lands. During the year, the Province purchased $4,051,000 (1984 - $3,322,000) of additional preference shares representing additional expenditures on industrial parks of $4,540,000 (1984 - $3,651,000) less sales and depreciation of $489,000 (1984 - $329,000).

At March 31, 1985 investments also included $25,334,000 (1984 - $25,000,000) of redeemable non-voting preferred shares of National Sea Products Ltd. and its wholly owned subsidiary, Canso Sea Products Limited, purchased pursuant to arrangements entered into in 1984 concerning the restructuring of two major fishing companies. Proceeds were used to reduce debt owing to the Province.

4. SYDNEY STEEL CORPORATION (SYSCO)

Sydney Steel Corporation, a Provincial Crown Corporation established by an Act of the Legislature, operates a steel mill at Sydney.

To March 31, 1985, the Province had made cumulative operating grants to Sysco totalling $170,124,000 (including operating grants of $8,247,000 for the fiscal year ended March 31, 1985 [1984 - $9,480,000]), converted $52,332,000 of advances to Sysco to equity, made $68,074,000 in equity contributions for debt retirement, and contributed $125,835,000 in respect of capital expenditure programs of which approximately $96,389,000 has been recovered from the Federal Government. Annual operating grants are reflected as current expenditure and equity contributions as capital expenditure in the Province's financial statements.

At March 31, 1985 the Province had given guarantees in respect of Sysco as follows:

	(in thousands)
— Short-term loans (of a $323,000,000 guaranteed line of credit)	$292,095
— U.S. $25,350,000 of debentures	32,006(1)
— Performance bonds and letters of credit (of a $5,000,000 guaranteed line of credit)	3,675
	$327,776

(1) Canadian dollar equivalent at rates of exchange in effect at March 31, 1985 net of sinking funds of $2,561,000.

To March 31, 1985 the Province had reflected $154,801,000 in the calculation of net direct debt in respect of the deficiency in Sysco's net assets. The deficiency represents the amount by which Sysco's liabilities, the majority of which are guaranteed by the Province, exceed the book value of Sysco's assets after deducting accumulated depreciation. During the fiscal year ended March 31, 1985 the Province recorded a net increase of $14,736,000 in the calculation of net direct debt in respect of the change in Sysco's net assets during the year, calculated as follows:

	(in thousands)
— Net loss of Sysco for the year after adjusting for transfer of $1,643,000 from appraisal surplus in respect of depreciation charges	$59,179
— *Less:* Equity contributions by Province to Sysco for debt retirement ($6,979,000) and capital construction ($37,464,000)	44,443
	$14,736

The Province and the Government of Canada entered into an agreement in 1981 to contribute to a Sysco capital construction program. The program, which cost $94,985,000 to March 31, 1985 and was substantially completed at that date, was funded 80% by the Federal Government and 20% by the Province.

The ability of Sysco to continue as a viable operation is dependent on the continued financial support of the Province and on an improved level of operating results. It is not possible to determine at present the extent of any losses that may be incurred by the Province on its equity contributions to Sysco and on its guarantees of Sysco's indebtedness.

5. DEUTERIUM OF CANADA LIMITED (DEUTERIUM)

On February 9, 1978 an agreement was signed for the sale of the facilities of Deuterium and its subsidiaries to Atomic Energy of Canada Limited (AECL), the Federal Government corporation responsible for Canada's nuclear program. The purchase price is being paid in quarterly instalments over 20 years, which commenced April 1, 1978, amounting to $3,300,000 per year. Title to the facilities will pass upon payment of the final instalment.

The instalments are being paid by AECL to a trustee, which is obligated to invest the funds and the earnings thereon in debentures of the Province yielding 5.5% to maturity. These investments amounted to $27,946,000 at March 31, 1985. At the date of the final payment, January 1, 1998, the fund will total $118,900,000 and will be used to repay the Province's advances to and investment in Deuterium.

At March 31, 1985 advances to and investment in Deuterium amounted to $113,872,000 and $3,025,000, respectively. Since March 31, 1970 the Province has waived interest on its advances to Deuterium.

6. DEBENTURES, DEBT CHARGES AND SINKING FUNDS

Debentures payable in U.S. currency (and related sinking funds) and in other foreign currencies are reflected in the statement of financial position at the Canadian dollar equivalent at rates of exchange prevailing at the date of the financial statements.

Debentures outstanding and related sinking funds at March 31, 1985 were as follows:

	Debentures Outstanding	**Specific Sinking Funds (1)**	**Net**
		(in thousands)	
Payable in Canadian currency			
— Canada Pension Plan Investment Fund	$1,078,291	$214,654	$ 863,637
— Other Issues	1,188,087	165,107	1,022,980
	2,266,378	379,761	1,886,617
Payable in U.S. currency (2)	1,722,226	420,521	1,301,705
Payable in other foreign currencies	168,958(3)	10,460	158,498
	$4,157,562	$810,742	$3,346,820

(1) In addition, at March 31, 1985 the Province had general sinking funds amounting to $30,570,000 and sinking funds totalling $3,479,000 for the retirement of loans from the Government of Canada.

(2) The Canadian dollar equivalent at the rate of exchange prevailing at March 31, 1985 of debentures payable of U.S. $1,262,999,000 and sinking funds of U.S. $308,390,000.

(3) The Canadian dollar equivalent at rates of exchange prevailing at March 31, 1985 of:

DM	20,000,000
FF	45,000,000
UK £	90,000,000

Debt charges consist primarily of interest on outstanding debentures and include realized foreign exchange costs in respect of payments for the retirement of foreign debt. Debt charges also include charges in respect to the amortization of unrealized foreign exchange costs related to the translation of foreign debt to the Canadian dollar equivalent at rates of exchange in effect at the statement date.

Debt charges for the years ended March 31, 1985 and 1984 are summarized below.

	1985	**1984**
	(in thousands)	
Interest on outstanding debentures	$440,980	$383,762
Amortization of discounts on debentures	3,355	2,942
Interest on short-term borrowings	7,860	3,010
Foreign exchange costs realized	6,243	3,883
Amortization of unrealized foreign exchange costs	11,613	12,958
Other financing charges and costs	837	813
	$470,888	$407,368

Sinking funds consist primarily of debentures of the Province of Nova Scotia and Government of Canada. Sinking funds for debentures payable in U.S. currency are invested in U.S. funds. Where feasible, sinking funds for debentures payable in other currencies are invested in the currency of the issue, with the balance invested in Canadian funds.

Sinking fund instalments and serial retirements and other amounts charged to current revenue during the fiscal year ended March 31, 1985 amounted to $69,942,000 of which $41,900,000 represented required payments for the fiscal year. Sinking fund instalments and serial retirements are reflected in the calculation of net revenue deficit net of amounts totalling $4,877,000 pertaining to borrowings of certain Crown corporations and Government of Canada loans on behalf of municipalities.

7. GOVERNMENT OF CANADA LOANS

Government of Canada loans of $46,159,000 at March 31, 1985 (1984 - $49,625,000) include funds provided in respect of municipal projects under federally sponsored programs which the Province in turn advanced to municipalities under similar terms and conditions. These advances amounted to $21,901,000 at March 31, 1985 (1984 - $23,700,000). The balance of the loans from the Government of Canada were provided to fund provincially sponsored projects.

8. CONTINGENT LIABILITIES

The Province acts as a guarantor of debt issued by Crown corporations, agencies, and various other entities under authorities provided by Provincial statutes. At March 31, 1985 outstanding bank loans, bonds, debentures, etc. directly guaranteed by the Province totalled $1,853,006,000 as summarized below.

	(in thousands)
Nova Scotia Power Corporation	$1,172,948
Sydney Steel Corporation	324,101
Nova Scotia Municipal Finance Corporation	173,078
Halifax-Dartmouth Bridge Commission	66,969
Nova Scotia Resources Limited	60,389
Trade Centre Limited	28,000
Industrial Development Act	26,467
Other	1,054
	$1,853,006

The Province is contingently liable, pursuant to an agreement between the Government of Canada and the Province entered into under the Atlantic Provinces Power Development Act, for the repayment by the Nova Scotia Power Corporation of long-term notes payable to the Government of Canada amounting to $47,288,000 at March 31, 1985. The Province has also guaranteed contractual obligations of the Nova Scotia Power Corporation amounting to $22,556,000 at March 31, 1985.

At March 31, 1985, the Province had guaranteed performance bonds and letters of credit totalling $3,675,000 for Sydney Steel Corporation and had issued other performance guarantees totalling $9,409,000 pursuant to the Industrial Development Act.

9. CANADA-NOVA SCOTIA (OFFSHORE) DEVELOPMENT FUND

The Canada-Nova Scotia Oil and Gas Agreement Act established a $200,000,000 Development Fund to support expenditures incurred by the Province that relate to offshore development. The Act and Agreements pursuant thereto provide that the Government of Canada may disburse up to $50,000,000 annually to the Province for each of the four years beginning in 1984-85. Funds may be paid to the Province pursuant to the approval of projects by the Federal Minister of Energy, Mines and Resources. Funds not disbursed in one fiscal year may be carried forward and disbursed in subsequent fiscal years.

Amounts paid to the Province are repayable to the Government of Canada, without interest, solely from revenues flowing to the Province from the production of offshore oil or gas.

During the 1984-85 fiscal year $11,191,000 of capital expenditure, $2,000,000 of capital advances and $12,690,000 of current expenditure incurred by the Province were charged to the Canada-Nova Scotia (Offshore) Development Fund, the total of which is reflected as an account receivable in the accounts of the Province at March 31, 1985.

10. COMMITMENTS

The Province was obligated to the extent of approximately $53,912,000 for construction contracts entered into on or before March 31, 1985 and not completed at that date.

11. PUBLIC SERVICE SUPERANNUATION PLAN

Employees of the Province and certain of its entities are entitled to receive pension benefits pursuant to the provisions of a pension plan established under the Public Service Superannuation Act. The operation of the plan is generally conducted within the Public Service Superannuation Fund to which employee and employer matching contributions and investment income are credited and payments to pensioners and terminating employees are charged. The Public Service Superannuation Fund is invested in federal, provincial, municipal and corporate securities and mortgages eligible for investment under the Provincial Finance Act.

The Public Service Superannuation Fund is not part of the Consolidated Fund of the Province. However, Provincial legislation and regulations provide that certain payments to pensioners are charged to the Consolidated Fund of the Province rather than to the Public Service Superannuation Fund. In addition, payments must be made by the Province out of its Consolidated Fund if the Public Service Superannuation Fund is insufficient to provide for pension payments as they become due.

The plan is funded by employee contributions of 7% of salary and equal contributions by the Province. Pensions are paid on the basis of the average salary for the five highest years at the rate of 2% for each year for which contributions were made. Benefits paid are integrated with Canada Pension Plan benefits. Employees and the Province contribute at a reduced rate (5.4%) and receive a reduced pension (1.3%) in respect of earnings eligible for Canada Pension Plan benefits. Pension payments are increased annually (January 1) by the lesser of the increase in the Consumer Price Index or 6%.

Actuarial valuations of the Public Service Superannuation Fund are carried out periodically and provide an estimate of fund liabilities at a point in time, calculated on the basis of various assumptions with respect to pension plan costs and rates of return on investments. The latest report on the actuarial valuation of the Public Service Superannuation Fund was based on information as of June 30, 1984.

The actuarial valuation of the Pension Plan projects liabilities on the basis of service earned to date and projected average salaries for the five highest years at the date of retirement. The actuarial valuation indicates that at June 30, 1984 the Fund had actuarial liabilities with a present value of $745,178,000, assets of $492,713,000 and an unfunded actuarial liability of $252,465,000.

The report also provides information on the financial position of the Plan at June 30, 1984 on the basis of benefits earned in respect of actual salaries and service to date, without provision for future salary increases which will affect actual pension payments. The report indicates that at June 30, 1984, without provision for future salary increases, the Fund had accrued liabilities with a present value of $522,101,000, assets of $492,713,000 and an unfunded accrued liability of $29,388,000.

Statement 8

PROVINCE OF NOVA SCOTIA

Statement of Debentures and Sinking Funds

as at March 31, 1985

Series	Date of Issue	Date of Maturity	Rate	Amount Outstanding	Sinking Funds
Payable in Canadian Currency					
Canada Pension Plan Investment Fund (Note A)					
CP02	Feb. 1, 1967	Feb. 1, 1987	5.46%	$ 20,311,000	$ 18,757,610
CP03	April 1, 1968	Feb. 1, 1988	5.72	24,639,000	18,536,632
CP04	June 1, 1969	Feb. 3, 1989	6.66	29,179,000	19,426,541
CP06	May 1, 1970	Feb. 2, 1990	7.51	30,965,000	18,293,821
T53	March 3, 1970	March 3, 1990	8.29	3,601,000	2,184,620
CP07	July 2, 1971	March 1, 1991	7.79	34,041,000	17,529,062
CP08	May 1, 1972	March 1, 1992	7.08	35,715,000	16,167,678
CP11	Aug. 1, 1973	March 1, 1993	7.36	38,567,000	14,954,943
CP13	Aug. 1, 1974	March 1, 1994	7.53	43,767,000	14,578,628
CP14	Aug. 1, 1975	March 10, 1995	8.55	50,910,000	14,341,701
CP15	Oct. 1, 1976	March 2, 1996	8.94	57,325,000	13,434,843
CP16	Nov. 1, 1977	March 3, 1997	9.00	59,709,000	11,458,471
CP18	Nov. 1, 1978	March 1, 1998	9.08	62,852,000	9,675,856
CP19	Feb. 1, 1980	March 1, 1999	9.56	68,176,000	8,031,086
CP20	Nov. 1, 1980	March 3, 2000	10.59	73,922,000	6,676,914
CP21	Oct. 1, 1981	March 2, 2001	12.70	78,277,000	4,877,097
CP22	April 1, 1982	March 1, 2002	15.43	96,251,000	3,973,877
CP23	June 1, 1983	March 1, 2003	14.67	93,725,000	1,754,690
CP24	June 1, 1984	March 1, 2004	11.60	90,597,000	(A)
T232	April 2, 1984	April 2, 2004	12.60	12,396,000	(A)
T233	May 1, 1984	May 1, 2004	13.48	16,300,000	(A)
T234	June 1, 1984	June 1, 2004	13.70	17,035,000	(A)
T235	July 3, 1984	July 3, 2004	13.80	11,904,000	(A)
T236	Aug. 1, 1984	Aug. 1, 2004	14.06	7,890,000	(A)
T237	Sept. 4, 1984	Sept. 4, 2004	13.20	6,853,000	(A)
T238	Oct. 1, 1984	Oct. 1, 2004	13.05	3,290,000	(A)
T239	Nov. 1, 1984	Nov. 1, 2004	12.96	7,691,000	(A)
T240	Jan. 2, 1985	Jan. 2, 2005	12.08	2,403,000	(A)
				1,078,291,000	214,654,070

Other Issues

7X	May 1, 1980	May 1, 1985/1990	13.75	100,000,000	5,209,136
6D	May 1, 1965	May 1, 1985	5.25	15,000,000	23,245,660
7R	Jan 10, 1978	Jan. 10, 1986	8.625	25,000,000	2,333,773
8J	Sept. 30, 1982	Sept. 30, 1987	14.25	100,000,000	4,477,271
6M	Dec. 1, 1967	Dec. 1, 1987	7.00	6,600,000	5,498,922
8E	Jan. 28, 1982	Jan. 28, 1988	15.75	25,000,000	856,634
5Y	Feb. 15, 1963	Feb. 15, 1988	5.25	9,000,000	12,055,906
6P	June 15, 1968	June 15, 1988	7.50	15,000,000	11,258,152
6R	Oct. 15, 1968	Oct. 15, 1988	7.50	15,000,000	10,959,831
6Y	July 15, 1970	July 15, 1990	9.25	15,000,000	5,380,044
7A	March 1, 1971	March 1, 1991	7.25	20,000,000	10,857,473
6F	Nov. 1, 1966	Nov. 1, 1991	6.25	15,000,000	10,836,825
7C	Dec. 1, 1971	Dec. 1, 1991	7.625	15,000,000	4,624,910
6G	Jan. 2, 1967	Jan. 2, 1992	6.50	20,000,000	10,416,925
BN	Nov. 1, 1980	Dec. 1, 1985-1993	12.125	341,573	(B)
8M	Nov. 1, 1983	Nov. 1, 1993	12.00	100,000,000	2,095,007
6B	March 1, 1964	March 1, 1994	5.50	7,500 000	6,571,783
8R	Feb. 20, 1985	Feb. 20, 1995	11.625	100,000.000	(C)
7D	Dec. 1, 1971	Dec. 1, 1996	7.625	10,000 000	3,670,807
8G	April 15, 1982	April 15, 1997/1987	15.50	100,000,000	4,700,788
7Q	Jan. 1, 1979-1985	Jan. 1, 1998	5.50	27,945,887	(D)
7U	Dec. 21, 1978	Dec. 21, 1998	10.00	50,000,000	6,160,696
7W	Jan. 4, 1980	Jan. 4, 2000	11.25	75,000,000	7,247,402
7K	March 3, 1975	March 3, 2000	9.25	35,000,000	10,432,056
7Z	Dec. 29, 1980	Dec. 29, 2000	13.375	85,000,000	6,216,773
7S	March 15, 1978	March 15, 1986-2003	9.75	13,500,000	(B)
7V	March 30, 1979	March 30, 1986-2004	10.50	19,000,000	(B)
8Q	Dec. 18,1984	Dec. 18, 2004	12.625	150,000,000	(C)
7T	Sept. 7, 1978	Sept. 7, 1985-2008	9.75	19,200,000	(B)
				1,188,087,460	165,106,774

Series	Date of Issue	Date of Maturity	Rate		Amount Outstanding	Sinking Funds
Payable in United States Currency (E)						
6X	May 15, 1970	May 15, 1985	9.00	(U.S. $ 1,500,000)	$ 2,045,400	$ 1,695,717
8B	June 30, 1981	June 30, 1988	14.50	(U.S. $ 25,000,000)	34,090,000	2,492,520
8F	Mar. 15, 1982	Mar. 15, 1989	15.75	(U.S. $ 75,000,000)	102,270,000	4,488,896
8H	Aug. 1, 1982	Aug. 1, 1989	15.25	(U.S. $ 75,000,000)	102,270,000	3,437,886
6C	Dec. 1, 1964	Dec. 1, 1989	4.50	(U.S. $ 6,099,000)	8,316,596	560,764
7Y	July 15, 1980	July 15, 1985-1990	10.75	(U.S. $ 43,340,000)	59,098,424	B)
6E	Jan. 15, 1966	Jan. 15, 1991	5.125	(U.S. $ 3,060,000)	4,172,616	178,987
8N	Feb. 1, 1984	Feb. 1, 1991	11.75	(U.S. $100,000,000)	136,360,000	2,084,295
8A	June 30, 1981	June 30, 1991	15.00	(U.S. $ 75,000,000)	102,270,000	12,481,112
8D	Nov. 15, 1981	Nov. 15, 1991	15.75	(U.S. $125,000,000)	170,450,000	7,768,898
6H	Feb. 1, 1967	Feb. 1, 1992	5.875	(U.S. $ 40,000,000)	54,544,000	50,100,645
6J	July 1, 1967	July 1, 1992	6.25	(U.S. $ 35,000,000)	47,726,000	41,351,887
6K	Oct. 15, 1967	Oct. 15, 1992	6.50	(U.S. $ 35,000,000)	47,726,000	40,493,904
6N	Feb. 1, 1968	Feb. 1, 1993	7.00	(U.S. $ 40,000,000)	54,544,000	45,110,817
6Q	Aug. 1, 1968	Aug. 1, 1993	7.25	(U.S. $ 25,000,000)	34,090,000	26,364,392
6S	Nov. 15, 1968	Nov. 15, 1993	7.25	(U.S. $ 35,000,000)	47,726,000	35,994,692
6T	March 1, 1969	March 1, 1994	7.625	(U.S. $ 30,000,000)	40,908,000	30,062,057
AN	May 7, 1979	May & Nov. 11, 1989- May 11, 1994	9.85	(U.S. $ 50,000,000)	68,180,000	(B)
6U	Aug. 1, 1969	Aug. 1, 1994	8.625	(U.S. $ 35,000,000)	47,726,000	32,915,923
6V	Nov. 15, 1969	Nov. 15, 1994	9.00	(U.S. $ 35,000,000)	47,726,000	32,158,775
6W	March 15, 1970	March 15, 1995	9.75	(U.S. $ 20,000,000)	27,272,000	17,786,324
7P	Dec. 29, 1977	Dec. 29, 1985-1997	8.875	(U.S. $ 44,000,000)	59,998,400	(B)
8K	Feb. 1, 1983	Feb. 1, 1998	11.75	(U.S. $100,000,000)	136,360,000	7,359,813
7L	March 1, 1976	March 1, 2001	9.25	(U.S. $ 60,000,000)	81,816,000	23,375,673
8L	May 15, 1983	May 15, 2013	11.50	(U.S. $150,000,000)	204,540,000	2,257,160
					$1,722,225,436	$420,521,137

Payable in Other Currencies (F)

7E	Dec.	1, 1971	Dec.	1, 1986	7.75	(DM 20,000,000)	$ 8,920,000	$ 2,647,099
7F	July	15, 1972	July	15, 1987	7.50	(FF 45,000,000)	6,570,000	6,658,426
8C	Oct.	31, 1981	Oct.	31, 2011	16.75	(UK £30,000,000)	51,156,000	1,154,638
8P	Apr.	18, 1984	Apr.	18, 2019	11.75	(UK £60,000,000)	102,312,000	(C)
							168,958,000	10,460,163
General Sinking Funds							N/A	30,569,830
							$4,157,561,896	$841,311,974

Notes:

(A) Debentures held by the Canada Pension Plan Investment Fund are payable 20 years after their respective dates of issue, are not negotiable and not transferable or assignable but are redeemable in whole or in part before maturity at the option of the Minister of Finance of Canada, on six months' prior notice when he deems it necessary in order to meet the requirements of the Canada Pension Plan. Amounts are borrowed monthly and consolidated into one debenture annually.

The Province has established sinking funds for retirement of borrowings from the Canada Pension Plan Investment Fund, with annual payments commencing one year after the consolidation of monthly borrowings.

(B) Debenture issues to be retired through annual principal payments during the years indicated.

(C) Sinking fund payments normally commence on the first anniversary date of the issue of the debentures and are generally designed to retire the debt over a 20 to 25 year period unless the term of the issue is longer. Sinking fund investments consist primarily of debentures of the Province of Nova Scotia and Government of Canada.

(D) Issue to be retired from proceeds of a trust established to repay indebtedness to the Province.

(E) Debentures payable in U.S. currency, totalling U.S. $1,262,999,000 and related sinking funds of U.S. $308,390,400 are reflected at the rate of exchange in effect at March 31, 1985.

(F) Canadian dollar equivalent at rates of exchange prevailing at March 31, 1985.

Statement 9

PROVINCE OF NOVA SCOTIA

Statement of Direct Guarantees

as at March 31, 1985

Bank Loans:			
Sydney Steel Corporation		$292,095,000	
Halifax-Dartmouth Bridge Commission (1)		66,968,891	
Nova Scotia Resources Limited (2)		60,388,796	
Industrial Development Act		9,991,554	
Trade Centre Limited		28,000,000	
Nova Scotia Power Corporation		535,000	
The Nursing Homes Act		344,229	
Livestock Loans Guarantee Act		179,626	
Small Business Development Act		255,080	
University Student Loans		5,018	$458,763,194
Bonds and Debentures:			
Sydney Steel Corporation:			
U.S. $5,000,000 7¾% Series B due July 1, 1985 (3)	$ 6,818,000		
U.S. $20,350,000 7⅝% Series C due July 1, 1993 (3)	27,749,260		
	34,567,260		
Less: Sinking Funds	2,560,764	32,006,496	
Nova Scotia Power Corporation:			
5⅝% Series A due March 1, 1992	426,100		
6¼% Series B due March 1, 1992	2,500,200		
7% Series C due March 1, 1992	689,500		
U.S. $40,000,000 7¾% Series D due March 15, 1997 (3)	54,544,000		
8⅛% Series E due November 15, 1992	30,000,000		
DM 30,000,000 7% Series F due December 1, 1985-1987 (4)	13,380,000		
U.S. $30,000,000 8⅛% Series G due July 15, 1998 (3)	40,908,000		
U.S. $23,500,000 8⅜% Series J due May 1, 1986-1994 (3)	32,044,600		
9½% Series K due July 1, 1985-1994	3,086,000		
U.S. $50,000,000 10½% Series L due September 15, 2000 (3)	68,180,000		
10% Series M due March 1, 2001	50,000,000		
SF 78,950,000 6¾% Series N due May 10, 1991 (5)	41,685,600		
9¾% Series O due October 21, 2001	50,000,000		
Carried forward	387,444,000	32,006,496	458,763,194

Brought forward	387,444,000	32,006,496	458,763,194
9¾% Series P due November 1, 2001	5,000,000		
9¼% Series Q due February 22, 2002	50,000,000		
9¼% Series R due February 22, 2002	5,000,000		
9¼% Series S due July 21, 2002	50,000,000		
9¼% Series T due July 21, 2002	5,000,000		
9.45% Series U due December 1, 2002	15,000,000		
9⅜% Series V due January 10, 2003	50,000,000		
U.S. $75,000,000 9⅝% Series W due June 1, 2008 (3)	102,270,000		
10% Series X due December 21, 1998	50,000,000		
U.S. $36,500,000 9¾% Series Y due May 15, 1989 (3)	49,771,400		
11¼% Series Z due January 4, 2000	50,000,000		
11½% Series AA due July 15, 2005	50,000,000		
15½% Series AB due December 15, 1991/1986	75,000,000		
15¾% Series AC due January 28, 1988	25,000,000		
16¾% Series AD due August 10, 1987/1992	75,000,000		
13½% Series AE due December 1, 2002	100,000,000		
12½% Series AF due December 20, 2003	75,000,000		
12⅛% Series AG due February 14, 2005	100,000,000		
	1,319,485,400		
Less: Sinking Funds (3)	159,363,793	$1,160,121,607	
Nova Scotia Light and Power Company, Limited:			
6% due April 1, 1986	3,445,000		
8½% due April 15, 1991	9,340,000		
	12,785,000		
Less: Sinking Funds	494,000	12,291,000	
Nova Scotia Municipal Finance Corporation:			
11¼% Series A due January 4, 1986-2000	18,750,000		
11½% to 12% Series B due July 2, 1985-2000	12,800,000		
13⅜% Series C due December 19, 1985-2000	20,000,000		
13⅜% Series D due December 19, 1985-2000	8,000,000		
17½% Series E due September 10, 1985-1991	2,958,000		
Carried forward	62,508,000	1,204,419,103	458,763,194

Brought forward	62,508,000	1,204,419,103	458,763,194
15% Series F due December 22, 1996/1986	35,000,000		
15¾% Series G due January 28, 1986-1994	18,700,000		
15½% Series H due July 12, 1992/1987	10,000,000		
12¾% to 13% Series J due November 23, 1985-1992	18,580,000		
10½% to 12¾% Series K due September 7, 1985-1998	15,900,000		
11¼% to 12% Series L due November 9, 1985-1993	1,890,000		
13¾% to 14¼% Series M due August 28, 1985-1999	10,500,000	173,078,000	$1,377,497,103
Mortgages:			
Housing Act		60,600	
Industrial Development Act		16,475,697	
Université Sainte-Anne		209,000	16,745,297
Total Direct Guarantees			$1,853,005,594

Notes:

Halifax-Dartmouth Bridge Commission

(1) SF 128,987,470 due June 30, 1989	$ 68,105,384(A)
Less: Debt Retirement Fund	1,136,493
	$ 66,968,891

(A) Reflected at the Canadian dollar equivalent at the rate of exchange in effect at March 31, 1985.

The Halifax-Dartmouth Bridge Commission has the option of periodically changing the currency in which all or any portion of the loan is maintained among Deutsche Marks, U.S. Dollars, Swiss Francs, and Canadian Dollars and is permitted to repay the loan prior to maturity.

Nova Scotia Resources Limited

(2) Principal due May 31, 1987	SF 113,843,427	$ 60,109,329
Accrued interest to March 31, 1985	529,293	279,467
	SF 114,372,720	$ 60,388,796(B)

(B) Reflected at the Canadian dollar equivalent at the rate of exchange in effect at March 31, 1985.

Nova Scotia Resources Limited has the option of periodically changing the currency in which all or any portion of the loan is maintained among Deutsche Marks, Canadian Dollars, United States Dollars and Swiss Francs and is permitted to repay the loan prior to maturity. Interest expense is being accrued and added to the total of the liability.

Payable in United States Dollars

(3) Guaranteed bonds and debentures payable in U.S. dollars totalling $292,433,000 are reflected in this statement at the rate of exchange in effect at March 31, 1985. Sinking funds pertaining to these issues are invested in U.S. funds and are also reflected in this statement at the Canadian dollar equivalent at the rate of exchange in effect at March 31, 1985.

Payable in Deutsche Marks

(4) Reflected at the Canadian dollar equivalent at the rate of exchange in effect at March 31, 1985.

Payable in Swiss Francs

(5) Reflected at the Canadian dollar equivalent at the rate of exchange in effect at March 31, 1985.

Statement 10

PROVINCE OF NOVA SCOTIA

Statement of Special Reserve Account

for the fiscal year ended March 31, 1985

	1985	1984
Balance — beginning of year	$508,079	$508,079
Balance — end of year	$508,079	$508,079

Statement 11

PROVINCE OF NOVA SCOTIA

Statement of Funds Created from Special Reserve Account

as at March 31, 1985

	Industrial Loan Fund	Industrial Expansion Fund	Municipal Loan Fund	Universities Assistance Fund	Supplementary Old Age Assistance Fund	Total
Balance — March 31, 1984	$2,060,739	$1,927,836	$2,646,580	$16,073	$183,606	$6,834,834
Decrease in provision for doubtful accounts	114	......	......	......	......	114
	2,060,853	1,927,836	2,646,580	16,073	183,606	6,834,948
Deduct:						
Expenditures	......	......	......	......	......	......
Balance — March 31, 1985	$2,060,853	$1,927,836	$2,646,580	$16,073	$183,606	$6,834,948
Represented by:						
Outstanding advances less reserves (Statement 15)	$1,179,927	$ 589,023	$1,360,080	$	$	$3,129,030
Unappropriated balance of Fund — March 31, 1985	880,926	1,338,813	1,286,500	16,073	183,606	3,705,918
	$2,060,853	$1,927,836	$2,646,580	$16,073	$183,606	$6,834,948

Statement 12

PROVINCE OF NOVA SCOTIA

Statement of Health Services Reserve Account

for the fiscal year ended March 31, 1985

		1985	1984
Balance — beginning of year		$1,035,310	$1,036,084
Deduct:			
Grants —			
Twin Oaks Memorial Hospital	$20,774		
Less: Payments received under agreement with Twin Oaks Memorial Hospital	5,000	15,774	15,774
Reserve for Advances to —			
St. Rita's Hospital		(15,000)	(15,000)
		774	774
Balance — end of year..................................		$1,034,536	$1,035,310
Represented by:			
Advances and expenditures authorized but not made ...		$ 468,310	$ 484,084
Unappropriated balance — end of year		566,226	551,226
		$1,034,536	$1,035,310

Statement 13

PROVINCE OF NOVA SCOTIA

Accounts Receivable less Reserve

as at March 31, 1985

	Accounts Receivable	Reserve	Accounts Receivable less Reserve	
			1985	1984
Government of Canada	$ 48,738,888 98	$	$ 48,738,888 98	$ 26,017,711 95
Nova Scotia Liquor Commission	12,247,501 98	......	12,247,501 98	15,253,378 48
Health Services Tax	43,197,453 25	1,585,758 53	41,611,694 72	36,971,526 61
Gasoline Tax	9,441,111 44	......	9,441,111 44	9,221,447 74
Health Services Insurance Commission	25,451,127 38	......	25,451,127 38	20,682,552 22
Towns, Cities and Municipalities	10,246,005 48	......	10,246,005 48	10,386,435 01
Receivables of Various Government Departments —				
Agriculture and Marketing	396,715 57	279,438 42	117,277 15	95,814 52
Attorney General	6,773,537 54	648,216 78	6,125,320 76	5,380,695 44
Consumer Affairs	74,165 10	15,899 03	58,266 07	17,788 77
Culture, Recreation and Fitness	80,461 69	80,000 00	461 69	446 69
Development	974,702 98	32,156 98	942,546 00	3,582,304 69
Education	4,622,935 55	16,665 67	4,606,269 88	44,388,798 57
Environment	331,636 86	243,991 68	87,645 18	96,456 27
Finance	16,070,701 68	2,804 98	16,067,896 70	14,022,153 50
Fisheries	41,788 14	......	41,788 14	28,731 87
Government Services	16,754,203 59	2,389 28	16,751,814 31	14,386,043 44
Health — General	238,314 36	......	238,314 36	149,444 08
— Hospitals	12,221,053 69	367,970 55	11,853,083 14	744,403 03
Housing	199,733 44	......	199,733 44	130,638 97
Labour and Manpower	13,154 27	2,794 68	10,359 59	19,214 39
Lands and Forests	1,046,296 23	36,115 98	1,010,180 25	529,000 16
Mines and Energy	442,490 33	32,736 72	409,753 61	399,950 33
Municipal Affairs	1,561 23	......	1,561 23	1,168 14
Public Service	1,863,117 19	121 30	1,862,995 89	4,758,072 94
Social Services	4,674,590 30	200 00	4,674,390 30	7,558,676 83
Tourism	767,310 87	21,877 59	745,433 28	586,456 58
Transportation	2,160,516 97	16,790 00	2,143,726 97	2,540,487 81
	$219,071,076 09	$3,385,928 17	$215,685,147 92	$217,949,799 03

See Statement 19 for Continuity of Reserves for Doubtful Accounts

Statement 14

PROVINCE OF NOVA SCOTIA

Inventories of Supplies as at March 31, 1985

		1985	1984
Department of Agriculture and Marketing:			
Agriculture — General	$168,439 76		
Technical and Vocational Training	695,075 85	$ 863,515 61	$ 718,482 74
Department of Education:			
Nova Scotia School Book Bureau	462,473 70		
Nova Scotia Teachers' College	24,469 93		
Vocational Education	360,997 43	847,941 06	833,811 15
Department of Government Services:			
Central Stationery Stockroom	209,109 13		
Nova Scotia Communications and Information Centre	89,484 42		
Queen's Printer	30,036 16	328,629 71	317,159 26
Department of Health:			
Health Programs	185,664 70		
Nova Scotia Hospital	2,180,467 39		
Victoria General Hospital	3,231,969 32	5,598,101 41	5,256,877 16
Department of Lands and Forests		2,760,551 17	4,244,384 50
Department of Mines and Energy		151,164 24	141,986 18
Department of Social Services:			
Nova Scotia Youth Training Centre	63,988 82		
Nova Scotia School for Boys	123,913 62		
Nova Scotia School for Girls	62,024 26	249,926 70	239,263 60
Department of Tourism:			
Keltic Lodge	105,528 20		
Digby Pines	199,087 09		
Liscombe Lodge	12,115 46	316,730 75	193,808 61
Department of Transportation		17,920,534 79	17,462,326 24
		$29,037,095 44	$29,408,099 44

Statement 15

PROVINCE OF NOVA SCOTIA

Statement of Current Advances Less Reserves for Doubtful Accounts

as at March 31, 1985

	Advances	Reserves	Advances less Reserves 1985	1984
Department of —				
Agriculture and Marketing:				
Crop Insurance Commission	$ 230,000 00	$	$ 230,000 00	$ 230,000 00
Provincial Grain Commission..............	950,000 00	......	950,000 00	950,000 00
Finance:				
Automobile Advances (Employee Purchase Assistance)	36,361 18	......	36,361 18	22,958 12
Accountable Advances (Travel and Other)....	445,806 43	......	445,806 43	503,847 46
Government Services:				
Accountable Advances (Travel and Other)....	5,305 57	......	5,305 57	3,803 95
Health:				
New Waterford Consolidated Hospital	50,000 00	50,000 00	......	......
Municipal Affairs:				
Special Assistance to Towns	275,034 87	275,034 87	......	......
Public Service:				
Board of Commissioners of Public Utilities	125,000 00	......	125,000 00	125,000 00
Workers' Compensation Board of Nova Scotia	5,000 00	......	5,000 00	5,000 00
Transportation:				
Accountable Advances (Travel and Other)....	108,048 43	......	108,048 43	90,220 16
Department Operating Accounts:				
Development	70,000 00	......	70,000 00	30,000 00
Education..............................	62,500 00	......	62,500 00	62,500 00
Tourism	132,521 63	......	132,521 63	139,835 17
Victoria General Hospital..................	20,000 00	......	20,000 00	20,000 00
Nova Scotia Housing Commission	1,875 09	......	1,875 09	12,022 12
	$2,517,453 20	$325,034 87	$2,192,418 33	$2,195,186 98

Statement 16

PROVINCE OF NOVA SCOTIA
Statement of Advances Less Reserves
as at March 31, 1985

	Advances	Reserves	Advances less Reserves 1985	Advances less Reserves 1984	Loans Authorized but not Advanced March 31, 1985
General Funds					
Agriculture and Rural Credit Act, R.S. 1967	$131,338,597	$ 7,960,577	$123,378,020	$120,252,993	$ 3,636,568
Crop Insurance Act, 1968	363,894	......	363,894	330,408	......
Deuterium of Canada Act, 1966 (Note 5)	113,872,009	......	113,872,009	110,927,009	......
Fisheries Development Act, 1978	84,994,445	17,629,219	67,365,226	76,159,877	1,018,542
Health Services and Insurance Act, 1973	1,423,840	457,281	966,559	966,559	......
Housing Development Act, R.S. 1967 less Government of Canada share (net of Canada Mortgage and Housing Corporation and other borrowings amounting to $75,889,752)	127,471,191	5,648,787	121,822,404	121,915,284	26,528,809(A)
Industrial Development Act, R.S. 1967	100,201,595	31,760,403	68,441,192	70,677,578	12,349,591
Industrial Estates Limited Act, R.S. 1967	89,719,248	9,488,800	80,230,448	97,088,720	22,541,262
Industrial Loan Act, R.S. 1967	32,895,680	3,423,226	29,472,454	31,564,587	2,986,418
Loans to Municipalities — funds provided by Government of Canada	21,900,701	......	21,900,701	23,700,201	......
Mines Act, 1918	175,914	175,914	......	......	......
Municipal Hospitals Loan Act, R.S. 1967	2,387,000	......	2,387,000	2,635,250	......
The Municipal Loan and Building Fund Act, R.S. 1967	14,465,977	......	14,465,977	15,779,035	860,500
Nova Scotia Municipal Finance Corporation Act, 1979	......	......	......	1,150,000	......
Nova Scotia Power Corporation Act, R.S. 1967 (B)	40,593,626	......	40,593,626	47,108,834	......
Nova Scotia Pulp Limited Agreement Act, 1958	93,309	......	93,309	186,618	......
The School Loan Fund Act, R.S. 1967	1,297,479	......	1,297,479	2,047,075	......
Small Business Development Corporation Act, 1981	16,745,624	2,098,822	14,646,802	12,705,517	2,135,866
Tidal Power Corporation Act, 1971	......	......	......	5,581,295	......
Universities Assistance Act, R.S. 1967	74,788,235	......	74,788,235	74,645,626	3,267,557
Venture Corporations Act, 1980	6,560,990	2,252,500	4,308,490	3,530,990	691,950
	861,289,354	80,895,529	780,393,825	818,953,456	76,017,063
Special Reserve Funds					
Industrial Development Act, R.S. 1967	589,023	......	589,023	643,054	......
Industrial Loan Act, R.S. 1967	1,182,221	2,294	1,179,927	1,295,048	......
Municipal Loan and Building Fund Act, R.S. 1967	1,360,080	......	1,360,080	1,596,080	......
	3,131,324	2,294	3,129,030	3,534,182	......
Health Services Reserve Account					
Health Services Tax Act, R.S. 1967	1,749,875	1,749,875	......	......	468,310
	$866,170,553	$82,647,698	$783,522,855	$822,487,638	$76,485,373

Notes:

(A) Represents the unadvanced portion of a $154,000,000 fund for the Province's share of financing capital programs of the Nova Scotia Housing Commission.

(B) Advances to Nova Scotia Power Corporation are shown net of sinking fund payments made by the Corporation and accumulated earnings thereon in respect of debt incurred on its behalf. At March 31, 1985 these sinking funds amounted to $20,421,879.

Statement 16

PROVINCE OF NOVA SCOTIA
ADVANCES

Under the authority of various Provincial statutes, the Province funds loan programs for housing, resource and industrial development and other purposes, which are outlined briefly below.

AGRICULTURE AND RURAL CREDIT ACT. The Nova Scotia Farm Loan Board, a Provincial agency, provides loans to individuals and corporations engaged in the farming industry. Loans are provided for the acquisition of real estate or the improvement of existing facilities and generally are secured by agreements of sale between the borrower and the Province.

CROP INSURANCE ACT. The Province makes advances to the Crop Re-Insurance Fund of Canada for Nova Scotia. The purpose of this fund is to assist the Province of Nova Scotia when there is a requirement by the Province to make advances to the Nova Scotia Crop and Livestock Insurance Commission for the payment of crop insurance indemnities.

DEUTERIUM OF CANADA LIMITED. Deuterium of Canada Limited ("Deuterium"), a corporation owned by the Province, constructed a major industrial installation for the commercial production of heavy water at Glace Bay, Nova Scotia. In February 1978, an agreement was signed for the sale of the facilities of Deuterium and its subsidiaries to Atomic Energy of Canada Limited ("AECL"), a Federal Crown corporation. The purchase price is being paid in quarterly installments of $825,000 each over 20 years beginning April 1, 1978. Title to the facilities will pass upon payment of the final installment. The installments are being paid by AECL to a trustee, which is obligated to invest the funds and the earnings thereon in debentures of the Province yielding 5.5% to maturity. At the date of the final payment in January 1998, the fund will total $118.9 million and will be used to repay the Province's investment in and advances to Deuterium, which amounted to $116.9 million at March 31, 1985. Since March 31, 1970, the Province has waived interest on its advances to Deuterium.

FISHERIES DEVELOPMENT ACT. The Province provides loans for the construction or purchase of vessels, machinery and other on board fishing equipment. Loans are made to individuals, partnerships and corporations and are generally secured by first marine mortgages.

HEALTH SERVICES AND INSURANCE ACT. The Province provides unsecured loans to establish, maintain, expand, construct or equip hospitals or health care facilities in the Province.

HOUSING DEVELOPMENT ACT. The Department of Housing (formerly Nova Scotia Housing Commission) through the Housing Development Fund, provides subsidized mortgage loans for home ownership and low interest loans for home insulation, repair or rehabilitation, acquires or constructs lease-purchase housing, assembles and services land for new housing developments and provides public housing. The programs are aimed at low to moderate income groups. Public housing programs are financed jointly by Canada Mortgage and Housing Corporation ("CMHC"), a Federal Crown Corporation, and the Province. CMHC provides 75% of the capital funds for public housing programs with the Province providing the remaining 25%. The Province provides 100% of the capital funding for other loan programs. Only the Province's share of the financing for these programs is reflected in the schedule of advances.

INDUSTRIAL DEVELOPMENT ACT AND INDUSTRIAL LOAN ACT. The Province provides financing for the acquisition of fixed assets for industries engaged in the processing or extraction of natural resources and for tourist related facilities. Loans are primarily secured by first mortgages and by fixed and floating charge debentures.

INDUSTRIAL ESTATES LIMITED ACT. Industrial Estates Limited, a corporation owned by the Province, promotes industrial development in Nova Scotia by providing financing to companies engaged in secondary manufacturing. The primary means by which IEL promotes industrial development in Nova Scotia is by financing, through mortgage or lease agreements, up to 100% of the cost of land and buildings and up to 60% of the installed cost of new machinery for plants engaged in secondary manufacturing. IEL also develops and manages industrial parks. IEL's capital financing is arranged through the issuance of debentures to the Province which generally require repayment over 20 years and though the issuance of redeemable preferred shares to the Province in respect of development costs of industrial parks.

LOANS TO MUNICIPALITIES. Loans were provided by the Government of Canada for municipal capital projects. The Province advanced these funds to municipalities under similiar terms and conditions. Loans are for terms of 20 years and are evidenced by debentures covering principal and interest.

MINES ACT. The Province provided assistance for the development of the mineral industry in Nova Scotia by way of loans for mine construction.

MUNICIPAL HOSPITAL LOAN ACT. Provincial loans to municipalities for new hospitals or additions to and alterations of existing hospitals. Loans are secured by municipal debentures.

THE MUNICIPAL LOAN AND BUILDING FUND ACT. Provincial loans to municipalities for water and sewer systems, schools and municipal buildings. Loans are secured by municipal debentures.

NOVA SCOTIA POWER CORPORATION. Prior to 1972, the Province advanced funds to Nova Scotia Power Corporation as required for capital projects. These advances are repayable over 40 years. Since 1972, it has been the policy of the Province to guarantee indebtedness incurred by the Corporation.

Statement 16 (Continued)

NOVA SCOTIA PULP LIMITED AGREEMENT ACT. Funds were provided to encourage the location of this firm in Nova Scotia during the 1960's. This loan is being repaid in annual installents of $93,309.

THE SCHOOL LOAN FUND. The Province provided loans to municipalities for the purchase of school buses. Repayments are made on a level payment basis over a five year term.

SMALL BUSINESS DEVELOPMENT CORPORATION ACT. The Province makes financing available to small enterprises wishing to start up, expand or modernize, giving preference to businesses that create additional jobs or otherwise provide an economic benefit to Nova Scotia. The small business must be considered viable with less than $2 million annual sales and fewer than 50 employees. Loans are primarily secured by first mortgages.

UNIVERSITIES ASSISTANCE ACT. The Province provides loans to universities for capital projects. The loans bear interest at rates approximating the Province's cost of borrowing and are secured by 20 year mortgage bonds. Repayment is provided through sinking funds established to retire the advances over a twenty year period. At March 31, 1985 these sinking funds, which are held in trust by the Province, amounted to $33,361,718.

VENTURE CORPORATIONS ACT. The Province provides a source of equity capital to registered Venture Corporations to encourage the development of small businesses in Nova Scotia. The Venture Corporations in turn provide assistance in the development of small enterprises by providing equity capital and business and managerial expertise.

HEALTH SERVICES TAX ACT. Loans from the Health Services Reserve Account to hospitals for the construction of health care facilities.

Statement 17

PROVINCE OF NOVA SCOTIA

Additional Advances and Repayments during the fiscal year ended March 31, 1985

Additional Advances 1985	Additional Advances 1984		Repayments 1985	Repayments 1984
		General Funds		
$19,729,648	$16,006,118	Agriculture and Rural Credit Act	$ 10,775,969	$ 9,389,847
33,486	32,000	Crop Insurance Act	......	......
2,945,000	......	Deuterium of Canada Act	......	......
7,750,851	5,741,968	Fisheries Development Act	15,923,481	18,117,094
......	1,040,000	Health Services and Insurance Act	11,851	563,524
36,783,681	33,896,643	Housing Development Act	36,343,290	33,525,563
13,988,326	7,842,628	Industrial Development Act	3,873,496	16,661,161
3,458,484	4,742,253	Industrial Estates Limited Act	21,657,956	22,516,244
2,856,164	1,499,766	Industrial Loan Act	4,033,481	3,827,829
......	......	Municipalities — funds provided by Government of Canada	1,799,500	1,650,768
......	......	Municipal Hospitals Loan Act	248,250	248,250
......	......	Municipal Loan and Building Fund Act	1,313,058	1,239,084
......	......	Nova Scotia Municipal Finance Corporation Act	1,150,000	......
......	......	Nova Scotia Power Corporation Act	6,515,208	3,403,154
......	......	Nova Scotia Pulp Limited Agreement Act	93,309	93,309
......	......	School Loan Fund Act	749,596	725,932
5,562,532	4,023,666	Small Business Development Corporation Act	2,432,911	1,885,128
271,688	689,272	Tidal Power Corporation Act	5,852,983	......
1,261,336	1,325,508	Universities Assistance Act	1,118,727	3,952,811
3,030,000	1,376,000	Venture Corporations Act	......	......
97,671,196	78,215,822		113,893,066	117,799,698
		Special Reserve Funds		
......	......	Industrial Development Act	54,031	442,045
......	......	Industrial Loan Act	115,236	175,181
......	......	Municipal Loan and Building Fund Act	236,000	270,000
......	......		405,267	887,226

		Health Services Reserve Account		
......	......	Health Services Tax Act	15,000	15,000
$97,671,196	$78,215,822		$114,313,333	$118,701,924

Note:
Repayments for the fiscal year ended March 31, 1984 include $20,597,759 of loans transferred to Industrial Development Act Investments as follows:

Industrial Development Act	$ 3,272,474
Industrial Estates Limited Act	12,225,032
Fisheries Development Act	5,100,253

Statement 18

PROVINCE OF NOVA SCOTIA

Statement of Investments

as at March 31, 1985

	Investments	Reserves	Investments Less Reserves 1985	1984
Balance of Investments transferred from Nova Scotia Power Corporation to the Province as partial repayment of the Corporation's capital indebtedness to the Province	$ 1,395,367	$	$ 1,395,367	$ 1,262,352
Deuterium of Canada Act, 1966				
Investment of $2,275,001 in 50,000 shares of capital stock and $750,000 in Canadian patent rights (Note 5)	3,025,001	......	3,025,001	3,025,001
Sydney Steel Corporation Act, 1967 (Note 4)	52,331,608	52,331,608	......	......
Halifax International Containers Limited				
Investment in 8,000 shares of capital stock at their par value	8,000	......	8,000	8,000
Industrial Development Act, R.S. 1967				
Airport Hotel Halifax Limited	182,000	......	182,000	182,000
National Sea Products Limited	5,000,000	......	5,000,000	5,000,000
Canso Sea Products Limited	20,334,000	......	20,334,000	20,000,000
Industrial Estates Limited Act, R.S. 1967				
Investment in 87 shares of capital stock at their par value	8,700	......	8,700	8,700
Investment in preferred shares...........	21,437,296	1,805,000	19,632,296	17,385,854
	$103,721,972	$54,136,608	$49,585,364	$46,871,907

Continuity of Investments

for the year ended March 31, 1985

	1985	1984
Balance of Investments — beginning of year	$46,871,907	$15,628,810
Add: Earnings on investment transferred from Nova Scotia Power Corporation	133,015	115,884
Additional investment in preferred shares of Industrial Estates Limited	4,051,442	6,127,213
Additional investment under Industrial Development Act, R.S. 1967...	334,000	25,000,000
	51,390,364	46,871,907
Less: Increase in Reserve for Doubtful Accounts		
Investment in preferred shares of Industrial Estates Limited	1,805,000	......
Balance of Investments — end of year	$49,585,364	$46,871,907

Statement 19

PROVINCE OF NOVA SCOTIA

Continuity of Reserves for Doubtful Accounts

for the fiscal year ended March 31, 1985

	Reserve March 31, 1984	Written Off During Year	Increase (Decrease) Provided During Year	Reserve March 31, 1985
Accounts Receivable				
Health Services Tax	$ 1,290,855 87	$ 838,515 77	$ 1,133,418 43 (1)	$ 1,585,758 53
Hospitals	414,321 48	180,791 20	134,440 27 (1)	367,970 55
Department of:				
Agriculture and Marketing	295,158 14	4,766 80	(10,952 92) (1)	279,438 42
Attorney General	564,401 82	210,523 77	294,053 50 (1)	647,931 55
Attorney General	......	......	285 23 (2)	285 23
Consumer Affairs	......	......	15,899 03 (1)	15,899 03
Culture, Recreation and Fitness	80,000 00	......	......	80,000 00
Development	119,681 98	87,525 00	......	32,156 98
Education	55,817 45	39,151 78	......	16,665 67
Environment	209,174 43	621 37	35,438 62 (1)	243,991 68
Finance	6,013 58	3,208 60	......	2,804 98
Government Services	4,484 36	2,095 08	......	2,389 28
Health	267 00	267 00	......	......
Labour and Manpower	5,865 26	2,701 01	(369 57) (1)	2,794 68
Lands and Forests	42,440 95	1,988 99	(2,866 20) (1)	37,585 76
Lands and Forests	......	......	(1,469 78) (2)	(1,469 78)
Mines and Energy	......	......	32,672 97 (1)	32,672 97
Mines and Energy	......	......	63 75 (2)	63 75
Public Service	121 30	......	......	121 30
Social Services	......	......	200 00 (1)	200 00
Tourism	45,995 25	4,080 85	754 33 (1)	42,668 73
Tourism	......	......	(20,791 14) (2)	(20,791 14)
Transportation	22,992 43	22,992 43	16,790 00 (2)	16,790 00
	3,157,591 30	1,399,229 65	1,627,566 52	3,385,928 17
Current Advances				
Special Assistance to Towns	310,834 87	......	(35,800 00) (1)	275,034 87
New Waterford Consolidated Hospital	50,000 00	......	......	50,000 00
	360,834 87	......	(35,800 00)	325,034 87
Capital Advances				
General Funds —				
Agriculture and Rural Credit Act	2,300,000 00	168,075 17	5,828,652 17 (3)	7,960,577 00
Fisheries Development Act	18,625,971 31	1,619,783 99	623,031 61 (3)	17,629,218 93
Housing Development Act	5,024,133 00	55,716 90	680,370 90 (3)	5,648,787 00
Industrial Development Act	20,690,848 18	1,297,803 87	12,367,358 28 (3)	31,760,402 59
Industrial Loan Act	2,673,553 46	149,000 00	898,672 25 (3)	3,423,225 71
Mines Act	175,913 93	......	......	175,913 93
Small Business Development Act	1,318,299 00	407,813 38	1,188,336 00 (3)	2,098,821 62
Industrial Estates Limited	10,830,000 00	......	(1,341,200 00) (3)	9,488,800 00
Health Services and Insurance Act	469,131 68	......	(11,851 15) (3)	457,280 53
Venture Corporations Act	135,000 00	135,000 00	2,252,500 00 (3)	2,252,500 00
Special Reserve Funds —				
Industrial Loan Act	2,408 99	......	(114 60) (4)	2,294 39
Health Services Reserve Account —				
Health Services Tax Act	1,764,875 53	......	(15,000 00) (4)	1,749,875 53
	64,010,135 08	3,833,193 31	22,470,755 46	82,647,697 23
Capital Investments				
Sydney Steel Corporation Act	52,331,608 25	......	......	52,331,608 25
Industrial Estates Limited	......	......	1,805,000 00 (3)	1,805,000 00
	52,331,608 25	......	1,805,000 00	54,136,608 25
	$119,860,169 50	$5,232,422 96	$25,867,521 98	$140,495,268 52

(1) Charged against or credited to Revenue
(2) Charged against or credited to Expenditures
(3) Charged against or credited to Net Direct Debt
(4) Charged against or credited to Reserve Fund

Statement 20

PROVINCE OF NOVA SCOTIA

Accounts Payable as at March 31, 1985

	1985	1984
Government of Canada	$ 18,498,479 64	$ 9,998,125 88
Foundation Grants — Education	1,132,054 48	2,191,933 87
Hospital Construction Grants	10,820,576 38	4,678,223 81
Health Services and Insurance Commission	19,368,013 39	17,273,354 22
Outstanding Cheques — Finance	6,771,053 58	5,720,412 52
Canada Savings Bonds — Employees (Bank)	4,087,024 82	3,306,558 24
	60,677,202 29	43,168,608 54
Deposits and other funds —		
Mines and Energy	125,812 28	132,716 39
Housing	1,550,082 91	1,458,143 29
Due to Trust Funds	6,245,093 95	5,348,901 31
Other	1,966,997 88	1,850,936 48
	9,887,987 02	8,790,697 47
Payables of Various Government Departments —		
Agriculture and Marketing	1,532,289 90	1,612,352 90
Attorney General	5,774,071 53	5,454,487 36
Consumer Affairs	17,880 80	47,096 61
Culture, Recreation and Fitness	747,578 85	1,517,530 36
Development	15,531,074 48	7,697,393 36
Education	10,667,053 82	8,731,112 07
Assistance to Universities	178,983 00	3,571,735 56
Environment	918,543 97	572,274 59
Finance	5,102,973 91	16,657,882 81
Fisheries	578,742 94	549,018 61
Government Services	10,962,869 78	10,638,486 50
Health	19,815,015 44	8,408,762 07
Housing	6,780,111 53	6,281,401 56
Labour and Manpower	61,360 51	249,057 50
Lands and Forests	1,346,659 75	971,010 57
Mines and Energy	292,840 04	884,404 57
Municipal Affairs	3,622,582 11	1,351,474 18
Public Service	7,511,532 90	8,235,356 23
Social Services	8,517,209 19	9,157,246 18
Tourism	445,010 65	486,782 03
Transportation	12,510,945 30	36,279 93
	112,915,330 40	93,111,145 55
	$183,480,519 71	$145,070,451 56

Statement 21

PROVINCE OF NOVA SCOTIA

Continuity of Sinking Funds

for the year ended March 31, 1985

	1985	1984
Balance — April 1	$691,459,234	$623,541,012
Add: Instalments paid during the year	64,382,952	53,621,646
Interest earned	78,083,773	67,561,572
Unrealized foreign currency gain in respect of the translation of foreign debt	35,353,575	14,044,145
	869,279,534	758,768,375
Deduct: Amounts withdrawn respecting maturing debt	24,488,480	67,309,141
Balance — March 31	$844,791,054	$691,459,234

Note: During the year the Province made the following payments in respect of the retirement of capital liabilities.

	1985	1984
Sinking Fund Instalments	$ 64,382,952	$ 53,621,646
Serial Retirement Payments	5,559,385	3,620,691
	69,942,337	57,242,337
Less: Amounts pertaining to borrowings for certain Crown corporations, and Government of Canada loans on behalf of municipalities	4,877,191	5,894,877
Charged to Current Account	$ 65,065,146	$ 51,347,460

Statement 22

PROVINCE OF NOVA SCOTIA

Continuity of Unamortized Discount on Debentures

for the year ended March 31, 1985

	1985	1984
Balance — Beginning of year	$28,364,376 10	$25,398,808 56
Add: Discounts respecting Debentures issued during the year	6,828,750 42	5,907,562 50
	35,193,126 52	31,306,371 06
Less: Amortization of Debenture discounts during the year	3,354,887 82	2,941,994 96
Balance — End of year	$31,838,238 70	$28,364,376 10

Statement 23

PROVINCE OF NOVA SCOTIA

Continuity of Machinery Replacement Reserve

Department of Transportation

for the year ended March 31, 1985

	1985	1984
Balance — Beginning of year	$28,419,230 43	$25,852,691 03
Add: Depreciation charged during the year	3,260,884 03	3,286,167 31
	31,680,114 46	29,138,858 34
Less: Accumulated depreciation on machinery disposed of during the year	1,374,592 83	719,627 91
Balance — End of year	$30,305,521 63	$28,419,230 43

Statement 24

PROVINCE OF NOVA SCOTIA

Canada-Nova Scotia (Offshore) Development Fund

Statement of Continuity of Fund

for the year ended March 31, 1985

Balance, beginning of year	$ ......
Expenditures during the year	
Industrial Infrastructure —	
Department of Transportation	10,266,806
Industrial Assistance —	
Department of Development	240,300
Research and Development Training —	
Department of Education	10,723,206
Department of Government Services	175,558
Health Infrastructure —	
Department of Health	420,000
Resource Development and Planning —	
Department of Attorney General	39,166
Department of Development	871,165
Department of the Environment	178,755
Department of Labour and Manpower	26,250
Department of Mines and Energy	758,584
Department of Municipal Affairs	181,392
Other Infrastructure —	
Department of Housing	2,000,000
	25,881,182
Balance, end of year (Note 2)	$25,881,182

Notes:

1. The Canada-Nova Scotia Oil and Gas Agreement Act established a $200,000,000 Development Fund to support expenditures incurred by the Province that relate to offshore development. The Act and Agreements pursuant thereto provide that the Government of Canada may disburse up to $50,000,000 annually to the Province for each of the four fiscal years beginning April 1, 1984. Funds may be paid to the Province pursuant to the approval of projects by the Federal Minister of Energy, Mines and Resources. Funds not disbursed in one fiscal year may be carried forward and disbursed in subsequent fiscal years.

   Amounts paid to the Province are repayable to the Government of Canada, without interest, solely from revenue flowing to the Province from the production of offshore oil or gas.

2. To March 31, 1985, $25,881,182 had been expended and reflected as an account receivable in respect of approved projects to be financed from the Canada-Nova Scotia (Offshore) Development Fund.

Statement 25

PROVINCE OF NOVA SCOTIA

Trust Fund Assets and Trust Funds as at March 31, 1985

Investments	Cash in Banks and Short Term Investments	Accounts Receivable**	Total		
$ 475,393,451 90	$ 417,700 95	$17,800,177 73	$ 493,611,330 58	Nova Scotia Teachers' Pension Fund.......	$ 493,611,330 58
535,785,632 26	1,101,364 25	16,905,027 73	553,792,024 24	Public Service Superannuation Fund	553,792,024 24
......	......	1,336,062 92	1,336,062 92	Members' Retiring Allowance Act	1,336,062 92
28,385,511 68	4,107,915 59	868,290 30	33,361,717 57	Universities Assistance Act Sinking Fund	33,361,717 57
60,484,556 35	360,354 65	1,100,281 27	61,945,192 27	Nova Scotia Power Corporation Sinking Fund U.S.	61,945,192 27
59,570,839 00	239,764 46	1,709,411 35	61,520,014 81	Nova Scotia Power Corporation Sinking Fund Cdn.	61,520,014 81
2,512,171 90	......	48,592 49	2,560,764 39	Sysco Sinking Fund	2,560,764 39
......	8,548,315 80	......	8,548,315 80	Oil Substitution and Conservation Fund	8,548,315 80
......	2,263,567 67	......	2,263,567 67	Industrial Energy Conservation Fund	2,263,567 67
......	......	723,305 25	723,305 25	Hospital Capital Fund	723,305 25
423,656 69	126,654 78	16,186 39	566,497 86	Hospital Trusts	566,497 86
12,923,726 22	1,984,696 09	7,109,830 26	22,018,252 57	Miscellaneous Trusts	22,018,252 57
$1,175,479,546 00	$19,150,334 24	$47,617,165 69	$1,242,247,045 93		$1,242,247,045 93

**Includes amounts due to and from General Funds.

Statement 26

PROVINCE OF NOVA SCOTIA

Statement of Current Revenue and Expenditure

for the fiscal year ended March 31, 1985

REVENUE

	1985			1984
	Estimate	Forecast	Actual	Actual
Department of —				
Agriculture and Marketing	$ 807,400 00	$ 839,900 00	$ 852,824 38	$ 778,429 52
Attorney General	24,345,000 00	24,456,500 00	22,707,662 10	22,744,564 60
Consumer Affairs	4,367,700 00	4,839,900 00	4,878,679 37	2,845,195 26
Culture, Recreation and Fitness	5,500 00	8,500 00	9,512 84	10,069 50
Development	34,300 00	41,400 00	44,697 77	14,518 67
Education	3,177,900 00	2,904,300 00	3,029,358 74	3,034,578 33
Environment	891,800 00	854,000 00	868,108 72	768,511 00
Finance —				
Income Taxes	580,451,000 00	546,551,000 00	544,104,000 00	500,467,000 00
Health Services and Gasoline Tax	576,100,000 00	574,491,000 00	570,157,460 90	499,645,411 65
Offshore Oil and Gas Revenue Payments	37,000,000 00	28,000,000 00	25,366,582 72	......
Federal-Provincial Fiscal Arrangements				
Equalization Payments	617,957,000 00	620,419,000 00	620,419,000 00	602,630,000 00
Established Programs Financing Payments	301,400,000 00	325,516,000 00	325,516,000 00	287,976,998 00
Statutory Subsidies	2,251,000 00	2,251,000 00	2,250,724 18	2,250,724 18
Nova Scotia Liquor Commission	83,100,000 00	82,700,000 00	83,447,836 48	78,397,181 80
Interest	76,240,000 00	76,657,000 00	78,061,730 30	76,059,691 29
Lotteries	15,900,000 00	18,875,000 00	18,284,749 42	15,558,088 73
Other	325,000 00	325,000 00	330,343 04	400,560 74
Fisheries	107,300 00	81,700 00	82,272 15	77,724 01
Government Services	979,000 00	1,015,000 00	1,109,158 89	1,096,994 95
Health	1,050,000 00	1,018,000 00	1,113,243 29	735,012 11
Housing	44,700 00	36,200 00	43,215 76	76,910 49
Labour and Manpower	332,300 00	336,000 00	263,093 57	247,471 73
Carried forward	2,326,866,900 00	2,312,216,400 00	2,302,940,254 62	2,095,815,636 56

Statement 26 (Continued)

PROVINCE OF NOVA SCOTIA

Statement of Current Revenue and Expenditure

for the fiscal year ended March 31, 1985

REVENUE

	1985			1984
	Estimate	Forecast	Actual	Actual
Brought forward	2,326,866,900 00	2,312,216,400 00	2,302,940,254 62	2,095,815,636 56
Lands and Forests	6,006,000 00	5,987,000 00	6,263,760 36	5,375,877 32
Mines and Energy	2,343,000 00	2,226,600 00	2,126,163 92	2,074,070 86
Municipal Affairs	712,600 00	718,900 00	713,663 75	377,265 00
Public Service	1,842,100 00	1,830,500 00	1,945,909 00	1,794,927 31
Social Services	60,000 00	67,300 00	66,710 73	63,931 37
Tourism	5,059,200 00	4,675,500 00	4,498,788 60	4,360,337 61
Transportation	37,692,000 00	35,978,000 00	34,258,982 53	34,113,541 29
	2,380,581,800 00	2,363,700,200 00	2,352,814,233 51	2,143,975,587 32

RECOVERIES

	1985			1984
	Estimate	Forecast	Actual	Actual
Department of —				
Agriculture and Marketing	359,400 00	359,400 00	325,521 21	339,870 63
Attorney General	23,280,800 00	22,366,900 00	21,953,306 56	20,857,518 73
Development	4,573,600 00	3,280,000 00	3,312,817 74	3,091,435 98
Education	5,412,000 00	5,859,600 00	5,700,621 40	4,402,631 89
Assistance to Universities	6,630,000 00	6,625,200 00	6,781,872 00	6,401,250 00
Environment	141,500 00	153,500 00	130,601 20	165,295 63
Finance	115,000 00	2,829,400 00	3,495,073 18	720,553 07
Fisheries	1,117,900 00	92,000 00	1,036,612 98	1,048,776 80
Health	19,869,400 00	22,786,800 00	22,689,669 44	21,792,943 74
Housing	948,500 00	1,039,900 00	832,755 40	798,142 35
Labour and Manpower	20,175,200 00	21,627,500 00	21,750,321 10	19,620,205 84
Lands and Forests	251,300 00	34,900 00	35,734 15	960,078 71

Mines and Energy	3,073,500 00	3,202,700 00	2,328,547 43	2,141,612 30
Municipal Affairs	65,000 00	69,800 00	68,634 64	985,634 52
Public Service	403,800 00	404,000 00	300,193 28	286,012 68
Social Services	108,702,500 00	108,842,300 00	105,819,947 01	96,214,440 86
Tourism	203,000 00	172,000 00	174,015 00	76,999 00
	195,322,400 00	199,745,900 00	196,736,243 72	179,903,402 73

EXPENDITURE

Department of —				
Agriculture and Marketing	34,785,200 00	33,190,400 00	32,143,495 51	31,156,571 39
Attorney General	44,167,400 00	44,545,900 00	43,712,644 08	40,600,829 04
Consumer Affairs	3,216,200 00	3,216,200 00	3,214,315 50	2,895,489 63
Culture, Recreation and Fitness	10,189,100 00	10,189,100 00	10,179,023 91	9,750,396 78
Development	53,731,800 00	56,572,000 00	68,520,112 71	55,857,065 90
Education	567,436,900 00	558,961,200 00	557,398,734 46	538,559,693 70
Assistance to Universities	161,773,000 00	163,367,500 00	163,272,081 78	153,833,300 00
Environment	7,474,500 00	7,013,200 00	7,033,181 32	6,983,492 31
Finance	46,049,300 00	44,148,800 00	43,729,101 53	41,571,567 31
Debt Charges	468,076,400 00	467,451,800 00	470,887,878 52	407,368,232 73
Less: Charges to departments for differential between interest charges on capital advances and related interest revenue	(20,886,900 00)	(20,333,200 00)	(18,928,763 04)	(18,285,837 89)
Fisheries	11,533,600 00	10,539,000 00	11,496,630 49	10,891,505 93
Government Services	30,373,000 00	28,515,100 00	27,849,166 24	23,332,031 66
Health	744,860,600 00	749,739,900 00	753,404,350 28	688,138,822 02
Housing	16,647,800 00	18,860,800 00	18,676,676 54	18,853,722 53
Labour and Manpower	25,997,200 00	27,417,400 00	26,544,881 58	23,483,463 92
Lands and Forests	26,912,300 00	26,812,100 00	26,752,842 37	26,255,396 09
Mines and Energy	11,091,000 00	9,403,600 00	8,570,276 12	8,786,849 05
Municipal Affairs	70,140,000 00	67,904,600 00	67,316,457 90	61,877,088 49
Public Service	79,476,700 00	82,521,300 00	81,193,647 51	79,412,092 95
Social Services	261,402,600 00	262,770,600 00	262,215,857 38	239,129,120 67
Tourism	13,574,000 00	13,574,000 00	13,679,826 45	13,284,318 77
Transportation	102,212,700 00	109,515,000 00	110,969,144 33	95,110,733 74
	2,770,234,400 00	2,775,896,300 00	2,789,831,563 47	2,558,845,946 72

Statement 26 (Continued)

PROVINCE OF NOVA SCOTIA

Statement of Current Revenue and Expenditure

for the fiscal year ended March 31, 1985

	1985			1984
	Estimate	Forecast	Actual	Actual
Excess of Current Operating Expenditure over Revenue and Recoveries before prior years' adjustments	194,330,200 00	212,450,200 00	240,281,086 24	234,966,956 67
Prior Years' Adjustments — Federal-Provincial Fiscal Arrangements (Note)	......	20,123,000 00	20,122,845 06	47,590,427 02
Excess of Current Operating Expenditure over Revenue and Recoveries	194,330,200 00	192,327,200 00	220,158,241 18	187,376,529 65
Sinking Fund Instalments and Serial Retirements and other amounts paid during the fiscal year on Capital Liabilities (Note)	71,917,200 00	69,942,300 00	69,942,336 71	57,242,336 25
Less: Amounts pertaining to borrowing for certain Crown corporations and Government of Canada Loans on behalf of Municipalities	5,520,900 00	5,542,900 00	4,877,191 45	5,894,877 75
	66,396,300 00	64,399,400 00	65,065,145 26	51,347,458 50
Net Revenue Deficit	$ 260,726,500 00	$ 256,726,600 00	$ 285,223,386 44	238,723,988 15

Statement 26

PROVINCE OF NOVA SCOTIA

Comparison of Estimated and Actual Revenue

for the fiscal year ended March 31, 1985

	Estimate	Forecast	Actual
Department of:			
Agriculture and Marketing —			
General Agriculture	$ 287,400 00	$ 319,900 00	$ 324,094 59
Nova Scotia Farm Loan Board	520,000 00	520,000 00	528,729 79
	807,400 00	839,900 00	852,824 38
Attorney General —			
Costs and Fees — Provincial Magistrates	335,000 00	435,600 00	323,517 25
Fees — Public Offices	6,437,000 00	5,645,200 00	5,364,748 76
Fees — Public Trustee	70,000 00	90,000 00	87,407 08
Fines — Criminal Prosecutions	2,745,000 00	2,862,000 00	2,840,482 03
Fees — Insurance Agents' Act	78,000 00	50,200 00	53,775 00
Tax on Fire Insurance Premiums	1,350,000 00	1,200,000 00	1,085,709 88
Tax on Insurance Premiums	11,250,000 00	12,000,000 00	10,727,325 16
Fees — Companies Act	330,000 00	420,000 00	446,724 36
Fees — Cooperative Associations Act	5,000 00	4,000 00	4,279 50
Fees — Corporations Registration Act	1,350,000 00	1,290,000 00	1,283,928 27
Fees — Corporations Securities Act	43,000 00	55,000 00	56,320 20
Fees — Partnerships and Business Names Registration Act	200,000 00	211,000 00	235,979 50
Licenses and Fees — Securities Act	70,000 00	95,000 00	98,875 50
Miscellaneous	82,000 00	98,500 00	98,589 61
	24,345,000 00	24,456,500 00	22,707,662 10

Statement 26 (Continued)

PROVINCE OF NOVA SCOTIA

Comparison of Estimated and Actual Revenue

for the fiscal year ended March 31, 1985

	Estimate	Forecast	Actual
Consumer Affairs —			
Fees — Collecting Agencies Act	9,000 00	7,600 00	7,595 00
Fees — Consumer Protection Act	13,000 00	13,000 00	12,939 00
Fees — Consumer Reporting Act	400 00	500 00	475 00
Fees — Debtor Assistance	5,000 00	3,500 00	3,316 50
Fees — Real Estate Agents' Licensing Act	64,000 00	89,500 00	89,060 00
Licenses — Direct Sellers Licensing and Regulations Act	69,000 00	69,350 00	69,290 00
Licenses — Embalmers and Funeral Directors' Act	3,000 00	10,000 00	5,500 00
Cemetary and Funeral Services Act	......	......	4,325 00
Licenses — Instalment Payment Contracts Act	300 00	350 00	312 00
Licenses — Mortgage Brokers and Lenders Registration	7,000 00	8,100 00	8,005 00
Amusement Tax	3,482,000 00	3,990,000 00	4,026,860 95
Parimutuel Tax	550,000 00	490,000 00	486,163 19
Screening Fees	65,000 00	65,000 00	67,885 00
Miscellaneous Licenses — Theatre and Amusements Act	50,000 00	47,000 00	52,624 00
Fees — Condominium Property Act	50,000 00	46,000 00	44,328 73
	4,367,700 00	4,839,900 00	4,878,679 37
Culture, Recreation and Fitness —			
Miscellaneous — General	2,000 00	5,000 00	5,886,34
Miscellaneous — Sport	3,500 00	3,500 00	3,626 50
	5,500 00	8,500 00	9,512 84
Development —			
Lease Rentals	33,300 00	40,400 00	43,097 77
Registration Fees — Venture Corporation	1,000 00	1,000 00	1,600 00
	34,300 00	41,400 00	44,697 77

Education —			
Adult Vocational Training	55,500 00	24,900 00	9,281 47
Continuing Education	10,200 00	10,400 00	12,701 67
Education Resource Services	33,100 00	33,100 00	59,858 73
Institutes of Technology	682,800 00	663,500 00	767,533 00
Nova Scotia School Book Bureau	260,000 00	300,000 00	304,854 58
Nova Scotia Teachers' College	1,266,000 00	1,133,000 00	1,143,599 50
Regional Vocational Schools	823,700 00	690,200 00	683,168 34
Research Testing	31,600 00	31,600 00	135 00
Miscellaneous	15,000 00	17,600 00	48,226 45
	3,177,900 00	2,904,300 00	3,029,358 74
Environment —			
Rentals and Fees — Nova Scotia Water Act	105,000 00	150,000 00	153,115 40
Water Utilities	785,000 00	702,000 00	712,555 32
Well Drilling Licenses	1,800 00	1,800 00	2,220 00
Miscellaneous	......	200 00	218 00
	891,800 00	854,000 00	868,108 72
Finance —			
Individual Income Tax	509,260,000 00	476,595,000 00	474,236,000 00
Corporation Income Tax	71,191,000 00	69,956,000 00	69,868,000 00
Federal-Provincial Fiscal Arrangements —			
Equalization Payments	617,957,000 00	620,419,000 00	620,419,000 00
Established Programs, Financing Payments	301,400,000 00	325,516,000 00	325,516,000 00
Statutory Subsidies	2,251,000 00	2,251,000 00	2,250,724 18
Reciprocal Taxation	24,100,000 00	18,991,000 00	18,991,000 00
Offshore Oil and Gas Revenue Payments	37,000,000 00	28,000,000 00	25,366,582 72
Health Services Tax	437,500,000 00	437,500,000 00	432,806,553 76
Gasoline Tax	114,500,000 00	118,000,000 00	118,359,907 14
Nova Scotia Liquor Commission Profits	79,300,000 00	78,500,000 00	79,551,305 48
Nova Scotia Liquor License Board Profits	3,800,000 00	4,200,000 00	3,896,531 00
Interest	76,240,000 00	76,657,000 00	78,061,730 30
Lottery Licenses	900,000 00	875,000 00	965,517 40
Nova Scotia Lottery Commission Profits	15,000,000 00	18,000,000 00	17,319,232 02
Other			
Pension Plans — Registration Fees	25,000 00	25,000 00	24,671 00
Miscellaneous	300,000 00	300,000 00	305,672 04
	2,290,724,000 00	2,275,785,000 00	2,267,938,427 04

Statement 26 (Continued)

PROVINCE OF NOVA SCOTIA

Comparison of Estimated and Actual Revenue

for the fiscal year ended March 31, 1985

	Estimate	Forecast	Actual
Fisheries —			
Fisheries Training — Board and Lodging	36,000 00	39,000 00	34,799 50
Licenses and Royalties — (Sea Plant Harvesting)	1,300 00	1,000 00	904 72
Sale of Bait Bags	25,000 00	2,200 00	1,229 00
Sale of Freshwater Trout	16,000 00	18,000 00	20,284 92
Sale of Mussel Collectors and Oyster Seed	19,000 00	15,500 00	22,743 00
Miscellaneous	10,000 00	6,000 00	2,311 01
	107,300 00	81,700 00	82,272 15
Government Services —			
Computer Services	480,000 00	510,000 00	606,354 14
Creative Design	......	......	170 75
Financial Services	75,000 00	90,000 00	84,461 43
Property Services	224,000 00	275,000 00	284,179 78
Publications and Advertising	200,000 00	140,000 00	133,992 79
	979,000 00	1,015,000 00	1,109,158 89
Health —			
Registration Services	400,000 00	383,000 00	399,721 39
Victoria General Hospital	650,000 00	635,000 00	713,521 90
	1,050,000 00	1,018,000 00	1,113,243 29
Housing			
Administrative Fees	44,700 00	36,200 00	43,215 76

Labour and Manpower —			
Certificates — Apprenticeship Training	10,000 00	10,000 00	7,941 00
Fees — Boiler Safety Inspection	175,000 00	175,000 00	144,096 57
Fees — Elevators and Lifts Act	135,800 00	135,800 00	94,694 00
Fees — Stationary Engineers Board	4,500 00	4,500 00	4,649 00
Permits — Blasters	1,000 00	1,200 00	960 00
Permits — Fire Marshal Division	6,000 00	9,500 00	10,753 00
	332,300 00	336,000 00	263,093 57
Lands and Forests —			
Admission Fees — Campgrounds	275,000 00	247,000 00	246,923 42
Fines and Forfeitures	90,000 00	100,000 00	107,036 31
Game and Fishing Licenses	1,957,000 00	2,000,000 00	2,038,774 90
Leases and Grants	25,000 00	40,000 00	54,425 58
Nurseries — Sale of Trees	485,000 00	672,000 00	690,184 12
Selective Cutting	350,000 00	550,000 00	599,835 80
Timber and Fuelwood Licenses	2,688,000 00	2,254,000 00	2,287,395 99
Miscellaneous	136,000 00	124,000 00	239,184 24
	6,006,000 00	5,987,000 00	6,263,760 36
Mines and Energy —			
Exploration Claims	220,000 00	220,000 00	226,432 08
Government Drills	......	......	(14,852 31)
Gypsum Tax	710,000 00	710,000 00	787,561 61
Rentals — Minerals	63,000 00	66,600 00	66,350 00
Royalties — Coal	970,000 00	970,000 00	773,568 53
Royalties — Other	230,000 00	200,000 00	206,430 25
Miscellaneous	150,000 00	60,000 00	80,673 76
	2,343,000 00	2,226,600 00	2,126,163 92

Statement 26 (Continued)

PROVINCE OF NOVA SCOTIA

Comparison of Estimated and Actual Revenue

for the fiscal year ended March 31, 1985

	Estimate	Forecast	Actual
Municipal Affairs —			
Costs — Appeal Hearings	5,000 00	5,000 00	362 00
Licenses — Municipal Auditors	2,600 00	2,400 00	2,425 00
Nova Scotia Pulp Limited Agreement Act	365,000 00	365,000 00	365,000 00
Registration Fees — Community Planning Association	3,500 00	6,000 00	4,600 00
Registration Fees — Training Programs	9,500 00	9,500 00	12,565 00
Rio Algom Limited Taxation Agreement Act	325,000 00	325,000 00	325,000 00
Sale of Maps	2,000 00	1,000 00	568 75
Processing Fees—			
Provincial Subdivision Regulations	......	5,000 00	3,143 00
	712,600 00	718,900 00	713,663 75
Public Service —			
Civil Service Commission	2,000 00	5,500 00	4,600 00
Licenses — Gasoline Licensing Act	315,000 00	336,000 00	305,350 00
Licenses — Horse Racing Commission	18,000 00	22,000 00	22,160 00
Licenses — Salvage Yards Licensing Act	9,100 00	9,500 00	9,300 00
Motor Carrier Act	1,400,000 00	1,353,000 00	1,478,874 00
Nova Scotia Boxing Authority	4,000 00	4,000 00	3,000 00
Nova Scotia Police Commission	42,000 00	45,000 00	52,210 00
Sale of Statutes	7,000 00	8,500 00	33,020 00
Subscriptions to Hansard	10,000 00	12,000 00	11,850 00
Subscriptions to Legislative Bills	35,000 00	35,000 00	25,545 00
	1,842,100 00	1,830,500 00	1,945,909 00
Social Services —			
Employees Rent	20,000 00	27,300 00	27,605 73
Legal Fees — Children's Service	40,000 00	40,000 00	39,105 00
	60,000 00	67,300 00	66,710 73

Tourism —			
Bluenose Tours	110,000 00	74,500 00	75,020 45
Camping Establishment License Fees	1,000 00	900 00	755 00
Digby Pines	2,123,600 00	1,979,800 00	1,971,848 29
Hotel License Fees	3,400 00	2,500 00	2,694 36
Keltic Lodge	2,144,800 00	2,036,800 00	1,867,930 18
Liscombe Lodge	495,400 00	449,600 00	449,476 70
Nova Scotia Tattoo	180,000 00	130,400 00	130,438 62
Registration Fees — Training Programs	1,000 00	1,000 00	625 00
	5,059,200 00	4,675,500 00	4,498,788 60
Transportation —			
Administration and Maintenance: —			
Advertising Licenses	4,000 00	4,000 00	4,827 20
Canso Causeway Revenue	630,000 00	660,000 00	665,044 74
Ferries	208,000 00	210,000 00	209,102 78
	842,000 00	874,000 00	878,974 72
Registry of Motor Vehicles —			
Certificates of Registration	916,000 00	1,068,000 00	981,075 00
Commercial Registrations	12,861,000 00	11,784,000 00	11,669,022 56
Dealers' Licenses and Plates	59,000 00	71,000 00	69,960 71
Drivers' Licenses	2,625,000 00	3,214,000 00	2,391,739 79
Fines	1,597,000 00	1,762,000 00	1,746,717 77
Government of Canada	202,000 00	238,000 00	238,754 00
Miscellaneous Registrations	1,197,000 00	1,255,000 00	1,185,988 75
Miscellaneous Revenues	1,908,000 00	1,665,000 00	1,497,174 91
Motor Vehicle Inspection	240,000 00	262,000 00	257,418 50
Passenger Registrations	15,245,000 00	13,785,000 00	13,342,155 82
	36,850,000 00	35,104,000 00	33,380,007 81
Department of Transportation	37,692,000 00	35,978,000 00	34,258,982 53
Total Current Revenue	$2,380,581,800 00	$2,363,700,200 00	$2,352,814,233 51

Statement 26

PROVINCE OF NOVA SCOTIA

Comparison of Estimated and Actual Recovery

for the fiscal year ended March 31, 1985

	Estimate	Forecast	Actual
Department of:			
Agriculture and Marketing —			
Agricultural Services	$ 106,400 00	$ 106,400 00	$ 106,283 87
Agricultural Production	3,000 00	3,000 00	2,526 89
Boards and Commissions	250,000 00	250,000 00	216,710 45
	359,400 00	359,400 00	325,521 21
Attorney General —			
General Administration	1,502,500 00	1,720,200 00	1,716,450 57
Law Administration	21,778,300 00	20,646,700 00	20,236,855 99
	23,280,800 00	22,366,900 00	21,953,306 56
Development —			
General Administration	57,100 00	57,000 00	49,674 58
Industrial Development	37,500 00	......	......
	94,600 00	57,000 00	49,674 58
Funds for Economic Investment —			
Strait of Canso Subsidiary Agreement	471,000 00	1,120,000 00	912,555 48
Canso Development II	800,000 00	140,000 00	88,476 66
Planning II	480,000 00	......	......
Energy Subsidiary Agreement	1,928,000 00	1,963,000 00	2,262,111 02
Tourism Development II	800,000 00	......	......
	4,479,000 00	3,223,000 00	3,263,143 16
Total Department of Development	4,573,600 00	3,280,000 00	3,312,817 74

Education —			
Finance and Budgeting	155,000 00	278,800 00	278,788 00
Grants and Assistance	77,000 00	27,000 00	36,246 18
Curriculum Development	3,304,500 00	3,683,600 00	3,371,473 52
Education Resource Services	365,600 00	394,000 00	371,980 16
Vocational and Technical Education	1,509,900 00	1,476,200 00	1,642,133 54
	5,412,000 00	5,859,600 00	5,700,621 40
Assistance to Universities	6,630,000 00	6,625,200 00	6,781,872 00
Environment	141,500 00	153,500 00	130,601 20
Finance —			
General	95,000 00	2,815,900 00	3,476,857 89
Government Contributions to Benefit Plans	20,000 00	13,500 00	18,215 29
	115,000 00	2,829,400 00	3,495,073 18

Statement 26 (Continued)

PROVINCE OF NOVA SCOTIA

Comparison of Estimated and Actual Recovery

for the fiscal year ended March 31, 1985

	Estimate	Forecast	Actual
Fisheries	1,117,900 00	92,000 00	1,036,612 98
Health —			
Health Programs	17,650,000 00	20,537,000 00	20,509,723 08
Nova Scotia Commission on Drug Dependency	2,219,400 00	2,249,800 00	2,179,946 36
	19,869,400 00	22,786,800 00	22,689,669 44
Housing —			
Administration	948,500 00	1,039,900 00	832,755 40
Labour and Manpower —			
Manpower Services	20,175,200 00	21,627,500 00	21,750,321 10
Lands and Forests —			
Program Planning	251,300 00	34,900 00	35,734 15
Mines and Energy —			
Operations	927,900 00	1,278,900 00	1,114,507 63
Energy Assistance	2,145,600 00	1,923,800 00	1,214,039 80
	3,073,500 00	3,202,700 00	2,328,547 43
Municipal Affairs —			
Finance and Administration	65,000 00	69,800 00	68,634 64

Public Service —			
Emergency Measures Organization	2,800 00	3,000 00	1,999 90
Nova Scotia Lottery Commission	334,000 00	334,000 00	239,993 38
Office of Auditor General	67,000 00	67,000 00	58,200 00
	403,800 00	404,000 00	300,193 28
Social Services —			
Administration	5,372,400 00	5,193,100 00	4,597,687 47
Family and Children's Services	11,482,500 00	11,576,500 00	11,196,538 37
Rehabilitation and Community Services	6,788,100 00	6,569,300 00	6,516,311 38
Protection Services	3,287,500 00	2,939,100 00	3,227,662 26
Public Assistance	79,226,600 00	80,419,800 00	78,732,520 45
Other Social Services	2,545,400 00	2,144,500 00	1,549,227 08
	108,702,500 00	108,842,300 00	105,819,947 01
Tourism —			
Administration	130,000 00	100,000 00	102,015 00
Travel Information	73,000 00	72,000 00	72,000 00
	203,000 00	172,000 00	174,015 00
Total Current Recoveries	$195,322,400 00	$199,745,900 00	$196,736,243 72

Statement 26

PROVINCE OF NOVA SCOTIA

Comparison of Authorized and Actual Expenditures Chargeable to Revenue

for the fiscal year ended March 31, 1985

	Estimate	Orders-In-Council	Total Authority	Forecast	Actual
Department of:					
Agriculture and Marketing —					
Agricultural Services	$ 11,456,700 00	$ 167,143 00	$ 11,623,843 00	$ 11,586,800 00	$ 11,623,842 55
Agricultural Production	9,129,100 00	......	9,129,100 00	8,771,100 00	8,681,258 47
Boards and Commissions	11,497,400 00	......	11,497,400 00	10,278,900 00	9,437,961 48
Nova Scotia Agricultural College	2,702,000 00	......	2,702,000 00	2,553,600 00	2,400,433 01
	34,785,200 00	167,143 00	34,952,343 00	33,190,400 00	32,143,495 51
Attorney General —					
General Administration	9,321,000 00	364,500 00	9,685,500 00	9,650,800 00	9,553,536 77
Law Administration	28,945,500 00	......	28,945,500 00	28,825,400 00	28,125,910 08
Public Offices	5,148,400 00	125,000 00	5,273,400 00	5,273,400 00	5,272,364 44
Superintendent of Insurance	185,700 00	......	185,700 00	185,700 00	185,168 11
Registry of Joint Stock Companies	566,800 00	43,800 00	610,600 00	610,600 00	575,664 68
	44,167,400 00	533,300 00	44,700,700 00	44,545,900 00	43,712,644 08
Consumer Affairs	3,216,200 00	......	3,216,200 00	3,216,200 00	3,214,315 50
Culture, Recreation and Fitness	10,189,100 00	416,000 00	10,605,100 00	10,189,100 00	10,179,023 91

Development —					
General Administration	17,772,400 00	20,029,913 00	37,802,313 00	25,672,100 00	37,802,313 00
Other Agencies	9,556,800 00	310,526 00	9,867,326 00	10,650,700 00	9,867,325 82
Industrial Development	2,249,600 00	......	2,249,600 00	1,720,900 00	1,708,329 62
Business and Technical Services	3,873,800 00	245,000 00	4,118,800 00	3,726,100 00	3,646,746 45
Policy and Planning	1,100,200 00	......	1,100,200 00	1,098,200 00	1,074,877 67
	34,552,800 00	20,585,439 00	55,138,239 00	42,868,000 00	54,099,592 56
Funds for Economic Investment					
Strait of Canso Area Subsidiary Agreement	588,800 00	......	588,800 00	1,400,000 00	1,141,779 15
Canso Development II	1,000,000 00	......	1,000,000 00	200,000 00	126,395 23
Planning II	600,000 00	......	600,000 00	......	......
Energy Subsidiary Agreement	2,661,200 00	......	2,661,200 00	2,604,000 00	2,964,411 93
Forest Renewal Subsidiary Agreement-ERDA	......	......	......	200,000 00	369,471 45
Pulp and Paper Modernization	1,495,000 00	......	1,495,000 00	800,000 00	715,143 26
Ocean Industry Subsidiary Agreement	768,000 00	......	768,000 00	......	400,341 19
Agri-Food Development Agreement	5,500,000 00	......	5,500,000 00	4,800,000 00	4,994,010 35
Forest Resource Development Agreement	3,600,000 00	......	3,600,000 00	3,000,000 00	3,054,313 29
Mineral Development II	1,966,000 00	......	1,966,000 00	700,000 00	654,654 30
Tourism Development II	1,000,000 00	......	1,000,000 00	......	......
	19,179,000 00	......	19,179,000 00	13,704,000 00	14,420,520 15
	53,731,800 00	20,585,439 00	74,317,239 00	56,572,000 00	68,520,112 71

Statement 26 (Continued)

PROVINCE OF NOVA SCOTIA

Comparison of Authorized and Actual Expenditures Chargeable to Revenue

for the fiscal year ended March 31, 1985

	Estimate	Orders-In-Council	Total Authority	Forecast	Actual
Education —					
Senior Management	868,800 00	......	868,800 00	834,600 00	867,316 97
Finance and Budgeting	2,769,900, 00	......	2,769,900 00	2,583,000 00	2,637,346 63
Teacher's Pensions	25,871,400 00	......	25,871,400 00	24,519,400 00	24,268,388 40
Grants and Assistance	485,128,900 00	6,977,300 00	492,106,200 00	492,030,900 00	491,984,048 78
Curriculum Development	4,787,300 00	......	4,787,300 00	4,894,200 00	4,771,052 11
Education Resource Services	11,587,000 00	......	11,587,000 00	11,247,100 00	11,214,982 98
School Planning and Inspection	1,414,000 00	......	1,414,000 00	1,389,500 00	1,296,103 17
Vocational and Technical Education	34,167,900 00	......	34,167,900 00	20,690,500 00	19,593,631 25
Program Services	841,700 00	......	841,700 00	772,000 00	765,864 17
	567,436,900 00	6,977,300 00	574,414,200 00	558,961,200 00	557,398,734 46
Assistance to Universities	161,773,000 00	1,594,500 00	163,367,500 00	163,367,500 00	163,272,081 78
Environment	7,474,500 00	......	7,474,500 00	7,013,200 00	7,033,181 32
Finance —					
General	5,037,500 00	......	5,037,500 00	4,585,500 00	4,445,676 11
Provincial Tax Commission	5,133,700 00	......	5,133,700 00	5,070,800 00	4,840,261 58
Government Contributions to Benefit Plans	28,628,100 00	......	28,628,100 00	27,353,500 00	27,344,005 69
Unclassified and Unforeseen	250,000 00	......	250,000 00	139,000 00	129,350 15
Homeowners' Incentive Act — Grants	7,000,000 00	......	7,000,000 00	7,000,000 00	6,969,808 00
	46,049,300 00	......	46,049,300 00	44,148,800 00	43,729,101 53

Debt Charges	447,189,500 00	8,061,135 00	455,250,635 00	447,118,600 00	451,959,115 48
Fisheries	11,533,600 00	......	11,533,600 00	10,539,000 00	11,496,630 49
Government Services	30,373,000 00	......	30,373,000 00	28,515,100 00	27,849,166 24
Health —					
Health Programs	526,881,000 00	10,075,727 00	536,956,727 00	534,677,800 00	536,705,920 84
Health Services and Insurance Commission	212,119,200 00	......	212,119,200 00	209,245,700 00	210,911,079 58
Nova Scotia Commission on Drug Dependency	5,860,400 00	......	5,860,400 00	5,816,400 00	5,787,349 86
	744,860,600 00	10,075,727 00	754,936,327 00	749,739,900 00	753,404,350 28
Housing —					
Administration	4,678,500 00	91,400 00	4,769,900 00	4,769,900 00	4,686,422 37
Subsidies	11,969,300 00	2,121,600 00	14,090,900 00	14,090,900 00	13,990,254 17
	16,647,800 00	2,213,000 00	18,860,800 00	18,860,800 00	18,676,676 54
Labour and Manpower —					
Operations	4,357,800 00	......	4,357,800 00	3,943,500 00	3,839,315 93
Manpower Services	21,639,400 00	1,860,800 00	23,500,200 00	23,473,900 00	22,705,565 65
	25,997,200 00	1,860,800 00	27,858,000 00	27,417,400 00	26,544,881 58
Lands and Forests —					
Administration	4,748,200 00	......	4,748,200 00	4,648,200 00	4,709,209 23
Program Planning	6,634,700 00	......	6,634,700 00	6,469,900 00	6,417,358,72
Operations	13,579,100 00	223,500 00	13,802,600 00	13,802,600 00	13,787,167 30
Land Services	1,950,300 00	......	1,950,300 00	1,891,400 00	1,839,107 12
	26,912,300 00	223,500 00	27,135,800 00	26,812,100 00	26,752,842 37
Mines and Energy —					
Operations	7,472,400 00	......	7,472,400 00	6,026,800 00	6,074,777 29
Assistance — Coal Industry	1,350,000 00	......	1,350,000 00	1,330,000 00	1,158,508 03
Energy Assistance	2,268,600 00	......	2,268,600 00	2,046,800 00	1,336,990 80
	11,091,000 00	......	11,091,000 00	9,403,600 00	8,570,276 12

Statement 26 (Continued)

PROVINCE OF NOVA SCOTIA

Comparison of Authorized and Actual Expenditures Chargeable to Revenue

for the fiscal year ended March 31, 1985

	Estimate	Orders-In-Council	Total Authority	Forecast	Actual
Municipal Affairs —					
General	10,962,400 00	......	10,962,400 00	10,485,700 00	10,056,617 71
Finance and Administration	59,177,600 00	......	59,177,600 00	57,418,900 00	57,259,840 19
	70,140,000 00	......	70,140,000 00	67,904,600 00	67,316,457 90
Public Service —					
Cape Breton Development Corporation	578,500 00	91,500 00	670,000 00	675,000 00	668,337 20
Civil Service Commission	2,451,000 00	......	2,451,000 00	2,275,400 00	2,219,138 35
Council of Maritime Premiers	3,050,000 00	......	3,050,000 00	3,050,000 00	3,050,000 00
Education Incentive Program for Black Students	250,000 00	......	250,000 00	250,000 00	246,765 78
Election Commission	5,000 00	......	5,000 00	5,000 00	......
Election Expenses	126,200 00	4,126,000 00	4,252,200 00	4,252,200 00	4,100,454 45
Emergency Measures Organization	451,000 00	......	451,000 00	398,000 00	393,510 80
Executive Council Office	372,500 00	12,870 00	385,370 00	392,800 00	385,369 34
Expropriation Compensation Board	133,400 00	......	133,400 00	113,900 00	96,798 99
Gasoline and Fuel Oil Licensing Act — Administration	428,900 00	......	428,900 00	428,900 00	411,281 56
Government House	200,000 00	52,825 00	252,825 00	252,400 00	252,820 78
Halifax-Dartmouth Bridge Commission	100,000 00	......	100,000 00	......	......
Halifax-Dartmouth Port Development Commission	381,000 00	......	381,000 00	381,000 00	377,115 00
Human Rights Commission	778,600 00	......	778,600 00	740,600 00	695,582 65
Industrial Estates Limited	1,300,000 00	......	1,300,000 00	1,300,000 00	1,300,000 00
Legislative Counsel	560,800 00	14,045 00	574,845 00	575,500 00	574,842 93
Legislative Expenses	4,542,000 00	......	4,542,000 00	4,266,500 00	4,404,141 85
Management Board	930,300 00	......	930,300 00	896,900 00	885,722 33

Maritime Resource Management Service	900,000 00	......	900,000 00	900,000 00	900,000 00
Ministers' Salaries and Expenses	1,129,600 00	......	1,129,600 00	1,104,300 00	1,115,684 94
Motor Carrier Act — Administration	1,353,900 00	......	1,353,900 00	1,306,100 00	1,244,639 10
Municipal Board	295,700 00	......	295,700 00	290,300 00	279,935 31
Nova Scotia Advisory Council on the Status of Women	300,000 00	......	300,000 00	212,000 00	209,685 35
Nova Scotia Boxing Authority	66,800 00	4,057 00	70,857 00	66,800 00	70,856 19
Nova Scotia Horse Racing Commission	433,400 00	......	433,400 00	418,400 00	403,683 43
Nova Scotia Lottery Commission	334,000 00	......	334,000 00	334,000 00	239,993 38
Nova Scotia Municipal Finance Corporation	283,900 00	......	283,900 00	279,900 00	279,879 50
Nova Scotia Police Commission	291,700 00	......	291,700 00	279,200 00	271,048 45
Nova Scotia Research Foundation Corporation	2,500,000 00	......	2,500,000 00	2,500,000 00	2,500,000 00
Office of Auditor General	1,204,500 00	......	1,204,500 00	1,151,300 00	1,074,783 42
Office of the Ombudsman	156,700 00	......	156,700 00	144,000 00	148,823 54
Office of the Premier	358,600 00	......	358,600 00	358,600 00	358,593 71
Office of the Speaker	987,500 00	......	987,500 00	976,800 00	956,531 88
Policy Board	731,700 00	......	731,700 00	685,000 00	722,249 74
Power Rate Assistance	36,220,000 00	......	36,220,000 00	36,220,000 00	35,641,488 22
Protocol Office	594,600 00	400,000 00	994,600 00	1,005,900 00	991,590 07
Public Archives of Nova Scotia, Board of Trustees	940,000 00	22,500 00	962,500 00	962,500 00	962,500 00
Purchasing Agency	690,300 00	......	690,300 00	690,300 00	680,475 71
Royal Commission on Forestry	143,200 00	......	143,200 00	133,000 00	139,005 38
Royal Commission on Post Secondary Education	300,000 00	......	300,000 00	215,000 00	195,026 91
Salvage Yards Licensing Act — Administration	405,800 00	......	405,800 00	405,800 00	393,780 50

Statement 26 (Continued)

PROVINCE OF NOVA SCOTIA

Comparison of Authorized and Actual Expenditures Chargeable to Revenue

for the fiscal year ended March 31, 1985

	Estimate	Orders-In-Council	Total Authority	Forecast	Actual
Sydney Steel Corporation	8,926,000 00	......	8,926,000 00	8,246,000 00	8,247,065 00
Tidal Power Corporation	247,100 00	59,900 00	307,000 00	307,000 00	300,000 00
Waterfront Development Corporation	677,500 00	......	677,500 00	550,000 00	550,000 00
Workers' Compensation Board	2,365,000 00	......	2,365,000 00	2,525,000 00	2,254,445 77
	79,476,700 00	4,783,697 00	84,260,397 00	82,521,300 00	81,193,647 51
Social Services —					
Administration	14,071,200 00	......	14,071,200 00	13,736,700 00	13,912,186 11
Family and Children's Services	20,249,300 00	500,000 00	20,749,300 00	20,647,400 00	20,403,512 21
Rehabilitation and Community Services	12,783,700 00	......	12,783,700 00	12,371,600 00	12,302,093 97
Protection Services	5,190,200 00	......	5,190,200 00	4,670,000 00	4,684,435 21
Public Assistance	205,258,600 00	3,100,000 00	208,358,600 00	207,932,800 00	207,755,702 67
Other Social Services	3,849,600 00	......	3,849,600 00	3,412,100 00	3,157,927 21
	261,402,600 00	3,600,000 00	265,002,600 00	262,770,600 00	262,215,857 38

Tourism —					
Administration	1,788,800 00	160,600 00	1,949,400 00	1,949,400 00	1,942,798 20
Bluenose II	500,600 00	90,000 00	590,600 00	590,600 00	589,440 53
Industry Development	1,073,600 00	......	1,073,600 00	1,041,600 00	1,027,923 40
Marketing	4,551,100 00	120,000 00	4,671,100 00	4,671,100 00	4,668,490 34
Travel Information	1,209,500 00	......	1,209,500 00	1,123,200 00	1,126,651 13
Hotel Operations	4,450,400 00	......	4,450,400 00	4,198,100 00	4,324,522 85
	13,574,000 00	370,600 00	13,944,600 00	13,574,000 00	13,679,826 45
Transportation —					
Administration and Maintenance —					
Transportation Systems	90,274,000 00	9,188,359 00	99,462,359 00	97,515,700 00	99,462,358 10
Registry of Motor Vehicles	11,938,700 00	......	11,938,700 00	11,999,300 00	11,506,786 23
	102,212,700 00	9,188,359 00	111,401,059 00	109,515,000 00	110,969,144 33
Total Ordinary Expenditure	$2,770,234,400 00	$70,650,500,00	$2,840,884,900 00	$2,775,896,300 00	$2,789,831,563 47

Statement 27

PROVINCE OF NOVA SCOTIA

Statement of Capital Account Appropriations and Expenditures for the fiscal year ended March 31, 1985

Capital Expenditure	Balance March 31, 1984 (C)	Voted Chapter I 1984	Orders-In-Council	Total Available Authority	Capital Expenditure Year Ended March 31/85	Cancellation by Statute	Balance March 31, 1985
FURNITURE AND EQUIPMENT							
Department of —							
Agriculture and Marketing	$ 819,247 71	$ 501,300 00	$	$ 1,320,547 71	$ 1,002,860 78	$ 7 71	$ 317,679 22
Attorney General	59,043 69	191,500 00	......	250,543 69	140,282 35	69	110,260 65
Development	8,605 12	54,000 00	......	62,605 12	36,897 57	8,605 12	17,102 43
Education	935,414 65	3,343,400 00	......	4,278,814 65	2,408,135 40	780,414 65	1,090,264 60
Environment	56,492 21	250,000 00	......	306,492 21	262,673 61	492 21	43,326 39
Finance	11,060 90	72,000 00	......	83,060 90	22,864 51	9,060 90	51,135 49
Fisheries	10,315 68	49,000 00	......	59,315 68	41,272 01	10,315 68	7,727 99
Government Services	442,484 02	978,500 00	......	1,420,984 02	919,233 51	42,484 02	459,266 49
Health	26,923 08	86,600 00	......	113,523 08	67,147 00	26,923 08	19,453 00
Lands and Forests	142,255 69	602,000 00	......	744,255 69	338,037 67	142,255 69	263,962 33
Mines and Energy	3,802 04	280,000 00	......	283,802 04	189,408 60	3,802,04	90,591 40
Municipal Affairs	......	170,000 00	......	170,000 00	76,208 45	......	93,791 55
Public Service	3,000 00	70,000 00	......	73,000 00	33,869 95	......	39,130 05
Social Services	17,039 07	89,000 00	......	106,039 07	46,362 40	39 07	59,637 60
Tourism	16,351 72	221,000 00	......	237,351 72	220,970 18	51 72	16,329 82
Transportation	......	60,000 00	......	60,000 00	21,426 77	......	38,573 23
OTHER							
Department of —							
Agriculture and Marketing	1,620,974 70	25,000 00	......	1,645,974 70	823,749 77	797,224 93	25,000 00
Development	3,609,195 03	9,856,000 00	......	13,465,195 03	5,486,848 41	3,609,195 03	4,369,151 59
Funds for Economic Investment	......	46,396,800 00	......	46,396,800 00	41,238,773 92	......	5,158,026 08
Education	......	60,000 00	......	60,000 00	25,000 00	......	35,000 00
Environment	82,978 93	346,000 00	......	428,978 93	106,606 19	82,978 93	239,393 81
Lands and Forests	44,100 74	5,612,000 00	......	5,656,100 74	5,144,953 18	44,100 74	467,046 82
Public Service	......	6,100,000 00	......	6,100,000 00	6,100,000 00	......	......
CAPITAL GRANTS							
Department of —							
Attorney General	182,119 44	200,000 00	......	382,119 44	349,855 38	44	32,263 62
Development	205,047 70	500,000 00	......	705,047 70	541,257 98	163,747 70	42 02
Education	455,616 61	6,547,200 00	......	7,002,816 61	6,411,162 11	455,616 61	136,037 89
Assistance to Universities	......	3,053,000 00	......	3,053,000 00	285,804 92	......	2,767,195 08
Environment	1,065,360 16	2,065,000 00	......	3,130,360 16	2,238,938 53	265,060 16	626,361 47
Health	6,882,961 36	20,215,000 00	......	27,097,961 36	19,388,652 75	......	7,709,308 61
Municipal Affairs	1,825,119 78	24,479,000 00	......	26,304,119 78	25,339,039 10	19 78	965,060 90
Public Service	45,000 00	6,819,000 00	160,000 00	7,024,000 00	6,979,000 00	45,000 00	......
Social Services	......	25,000 00	......	25,000 00	......	......	25,000 00
Transportation	624,820 64	11,974,900 00	......	12,599,720 64	11,582,933 94	64	1,016,786 06
TRANSPORTATION	17,304,346 89	129,574,400 00	......	146,878,746 89	117,381,236 84	457,169 89	29,040,340 16

PUBLIC WORKS AND SPECIAL PROJECTS							
Department of —							
Agriculture and Marketing	1,133,714 29	1,940,000 00	......	3,073,714 29	1,596,859 04	148,714 29	1,328,140 96
Attorney General	428,793 17	650,000 00	......	1,078,793 17	1,052,571 23	3,793 17	22,428 77
Education	1,540,604 84	7,225,000 00	......	8,765,604 84	2,720,821 41	1,035,604 84	5,009,178 59
Government Services	945,893 69	1,475,000 00	......	2,420,893 69	1,587,788 63	40,893 69	792,211 37
Health	1,822,118 44	9,835,000 00	......	11,657,118 44	4,913,966 54	462,118 44	6,281,033 46
Lands and Forests	63,166 20	320,000 00	......	383,166 20	260,404 20	13,166 20	109,595 80
Mines and Energy	......	80,000 00	......	80,000 00	56,829 34	......	23,170 66
Public Service	20,663 00	......	......	20,663 00	......	20,663 00	......
Social Services	157,512 08	115,000 00	......	272,512 08	101,988 33	112,512 08	58,011 67
Tourism	18,147 62	575,000 00	......	593,147 62	376,818 28	147 62	216,181 72
Transportation	2,660 00	1,500,000 00	......	1,502,660 00	1,333,633 03	2,660 00	166,366 97
STATUTORY ITEMS (No Vote Required)							
Department of —							
Development	......	......	......	......	1,310,240 16CR	......	1,310,240 16
Public Service	......	......	4,799,934 00(D)	4,799,934 00	4,799,934 00	......	......
Transportation	......	......	3,260,884 03(A)	3,260,884 03	3,260,884 03	......	......
	42,632,950 89	304,581,600 00	8,220,818 03	355,435,368 92	276,003,721 68(B)	8,784,840 76	70,646,806 48
CAPITAL ADVANCES							
Advances — Teachers' Loan Fund (Free Balance of Fund)	518,755 90	......	......	518,755 90	......	......	518,755 90
Advances to Government of Canada under Crop Re-Insurance Agreement of Nova Scotia	46,796 45	37,500 00	......	84,296 45	33,486 27	......	50,810 18
	565,552 35	37,500 00	......	603,052 35	33,486 27	......	569,566 08
	$43,198,503 24	$304,619,100 00	$8,220,818 03	$356,038,421 27	$276,037,207 95	$8,784,840 76	$71,216,372 56

NOTES:

(A) Machinery purchases of $3,260,884 03 are considered to be provided through depreciation charges in Department of Transportation in the year.

(B) Capital expenditure of $276,003,721 68 is gross expenditure before recovery of $44,844,664 78. The net ($231,159,056 90) is shown in details of Capital expenditure.

(C) The Balance of Authority, March 31, 1984, (on the Application of Departments and with the approval of the Minister of Finance and Management Board) has been expended before applying expenditures to the current year's vote.

(D) Authority provided by The Tidal Power Corporation Act, Chap. 21, 1970-71.

Statement 27

PROVINCE OF NOVA SCOTIA

Details of Capital Expenditures

for the fiscal year ended March 31, 1985

Department and Item	Expenditure	Recovery	Net
FURNITURE AND EQUIPMENT			
AGRICULTURE AND MARKETING			
Department General	$ 79,958 80	$	$ 79,958 80
Livestock Services	12,418 20	......	12,418 20
Nova Scotia Agricultural College	910,483 78	......	910,483 78
	1,002,860 78	......	1,002,860 78
ATTORNEY GENERAL			
Administration	17,600 84	......	17,600 84
Correctional Services	9,645 97	......	9,645 97
Public Trustee	1,481 90	......	1,481 90
Criminal Prosecutions	7,223 26	......	7,223 26
Provincial Judges	104,330 38	......	104,330 38
	140,282 35	......	140,282 35
DEVELOPMENT			
General Administration	36,897 57	......	36,897 57
EDUCATION			
Finance and Budgeting	(559,216 00)	......	(559,216 00)
Education Resource Services	176,096 41	......	176,096 41
Vocational and Technical Education	2,778,160 89	......	2,778,160 89
Nova Scotia Teachers' College and Residence	13,094 10	......	13,094 10
	2,408,135 40	......	2,408,135 40

ENVIRONMENT			
Administration	31,247 87	......	31,247 87
Environmental Assessment	37,316 36	......	37,316 36
Field Services	141,449 38	......	141,449 38
Utilities	52,660 00	......	52,660 00
	262,673 61	......	262,673 61
FINANCE			
General	19,615 75	......	19,615 75
Provincial Tax Commission	3,248 76	......	3,248 76
	22,864 51	......	22,864 51
FISHERIES			
Estuarine and Inland Fisheries	18,937 01	......	18,937 01
Training and Field Service	22,335 00	......	22,335 00
	41,272 01	......	41,272 01
GOVERNMENT SERVICES			
Information Services	796 72	......	796 72
Systems and Computer Services	918,436 79	......	918,436 79
	919,233 51	......	919,233 51
HEALTH			
Health Programs	48,865 00	......	48,865 00
N.S. Commission on Drug Dependency	18,282 00	......	18,282 00
	67,147 00	......	67,147 00
LANDS AND FORESTS			
Office Furniture and Equipment	27,988 60	......	27,988 60
Fire Fighting Equipment	68,079 44	......	68,079 44
Forestry and Other Equipment	241,969 63	......	241,969 63
	338,037 67	......	338,037 67

Statement 27 (Continued)

PROVINCE OF NOVA SCOTIA

Details of Capital Expenditures

for the fiscal year ended March 31, 1985

Department and Item	Expenditure	Recovery	Net
MINES AND ENERGY			
Operations	189,408 60	......	189,408 60
MUNICIPAL AFFAIRS			
General	76,208 45	......	76,208 45
PUBLIC SERVICE			
Management Board	2,864 40	......	2,864 40
Motor Carrier Act — Administration	25,598 55	......	25,598 55
Purchasing Agency	5,407 00	......	5,407 00
	33,869 95	......	33,869 95
SOCIAL SERVICES			
Administration	8,700 10	......	8,700 10
Rehabilitation and Community Services	10,422 00	......	10,422 00
Protection Services	27,240 30	......	27,240 30
	46,362 40	......	46,362 40
TOURISM			
Administration	4,376 00	......	4,376 00
Hotel Operations	216,594 18	......	216,594 18
	220,970 18	......	220,970 18

TRANSPORTATION			
Department	21,426 77	......	21,426 77
TOTAL FURNITURE AND EQUIPMENT	5,827,650 76	......	5,827,650 76
OTHER			
AGRICULTURE AND MARKETING			
Extension Services	73,444 74	......	73,444 74
Provincial Grain Commission	750,305 03	......	750,305 03
	823,749 77	......	823,749 77
DEVELOPMENT			
General Development	5,486,848 41	851,542 63	4,635,305 78
FUNDS FOR ECONOMIC INVESTMENT			
STRAIT OF CANSO SUBSIDIARY AGREEMENT	842,704 50	817,206 16	25,498 34
FORESTRY RESOURCE DEVELOPMENT AGREEMENT	1,518,961 06	......	1,518,961 06
SYSCO MODERNIZATION SUBSIDIARY AGREEMENT	37,712,038 15	30,169,630 44	7,542,407 71
OCEAN INDUSTRY SUBSIDIARY PROGRAM	388,394 15	216,957 50	171,436 65
HALIFAX PANAMAX SUBSIDIARY AGREEMENT	776,676 06	158,609 07	618,066 99
TOTAL — FUNDS FOR ECONOMIC INVESTMENT	41,238,773 92	31,362,403 17	9,876,370 75
TOTAL DEVELOPMENT	46,725,622 33	32,213,945 80	14,511,676 53

Statement 27 (Continued)

PROVINCE OF NOVA SCOTIA

Details of Capital Expenditures

for the fiscal year ended March 31, 1985

Department and Item	Expenditure	Recovery	Net
EDUCATION			
Education Resource Services	25,000 00	6,543 48	18,456 52
ENVIRONMENT			
Administration	32,895 40	......	32,895 40
Utilities	73,710 79	......	73,710 79
	106,606 19	......	106,606 19
LANDS AND FORESTS			
Program Planning	2,292,874 72	......	2,292,874 72
Operations	479,900 50	......	479,900 50
Land Services	2,372,177 96	......	2,372,177 96
	5,144,953 18	......	5,144,953 18
PUBLIC SERVICE			
Atlantic Winter Fair	4,000,000 00	......	4,000,000 00
Council of Maritime Premiers	2,100,000 00	......	2,100,000 00
	6,100,000 00	......	6,100,000 00
TOTAL OTHER	58,925,931 47	32,220,489 28	26,705,442 19

CAPITAL GRANTS			
ATTORNEY GENERAL			
Penal Reform Program	349,855 38	......	349,855 38
DEVELOPMENT			
Special Assistance	541,257 98	......	541,257 98
EDUCATION			
Finance and Budgeting	6,411,162 11	......	6,411,162 11
ASSISTANCE TO UNIVERSITIES			
Atlantic Veterinary College	101,193 64	......	101,193 64
Maritime Forest Ranger School	184,611 28	......	184,611 28
	285,804 92	......	285,804 92
ENVIRONMENT			
Environmental Assessment	2,238,938 53	43,215 35	2,195,723 18
HEALTH			
Nova Scotia Hospitals	10,305,051 82	......	10,305,051 82
Capital Construction Projects	9,083,600 93	......	9,083,600 93
	19,388,652 75	......	19,388,652 75
MUNICIPAL AFFAIRS			
Municipal Grants Act — Capital	19,690,781 69	......	19,690,781 69
Provincial Capital Assistance Program	4,225,099 91	......	4,225,099 91
Urban Transportation	1,423,157 50	......	1,423,157 50
	25,339,039 10	......	25,339,039 10
PUBLIC SERVICE			
Sydney Steel Corporation	6,979,000 00	......	6,979,000 00

Statement 27 (Continued)

PROVINCE OF NOVA SCOTIA

Details of Capital Expenditures

for the fiscal year ended March 31, 1985

Department and Item	Expenditure	Recovery	Net
TRANSPORTATION			
Aid to Municipalities	7,147,829 39	1,305,120 99	5,842,708 40
Aid to Towns	2,671,111 52	440,797 23	2,230,314 29
Pier Protection — Halifax Harbour Bridges	1,763,993 03	......	1,763,993 03
	11,582,933 94	1,745,918 22	9,837,015 72
TOTAL CAPITAL GRANTS	73,116,644 71	1,789,133 57	71,327,511 14
TRANSPORTATION			
Roads	100,300,902 94	4,081,363 73	96,219,539 21
Bridges	15,431,790 37	3,406,782 53	12,025,007 84
Ferries and Docks	850,207 71	......	850,207 71
TOTAL CONSTRUCTION	116,582,901 02	7,488,146 26	109,094,754 76
Machinery Purchases	798,335 82	......	798,335 82
TOTAL TRANSPORTATION	117,381,236 84	7,488,146 26	109,893,090 58
PUBLIC WORKS AND SPECIAL PROJECTS			
AGRICULTURE AND MARKETING			
Nova Scotia Agricultural College			
Boulden — Animal Science Building	132,907 29	......	132,907 29
Cox Institute	1,306,250 99	......	1,306,250 99
Farm Buildings	79,788 97	......	79,788 97
Site Development	77,911 79	......	77,911 79
	1,596,859 04	......	1,596,859 04

ATTORNEY GENERAL			
Halifax Law Courts	1,052,571 23	......	1,052,571 23
EDUCATION			
Nova Scotia Museum	25,991 25	......	25,991 25
Maritime Museum of The Atlantic	39,013 97	......	39,013 97
Lunenburg Fisheries Museum	100,000 00	......	100,000 00
Historic Houses	64,041 10	......	64,041 10
Perkins House — Liverpool	442,966 08	......	442,966 08
Sherbrooke Village	69,981 60	......	69,981 60
Vocational Schools	185,680 36	......	185,680 36
Nova Scotia Institute of Technology	126,383 79	......	126,383 79
Nova Scotia Nautical Institute	1,307,725 90	1,412,888 10	(105,162 20)
Nova Scotia Teachers' College	58,966 21	......	58,966 21
Facilities for the Functional Handicapped	231,155 06	......	231,155 06
Education Service Building — Halifax	68,916 09	......	68,916 09
	2,720,821 41	1,412,888 10	1,307,933 31
GOVERNMENT SERVICES			
General Government Properties			
Administration Building, Halifax	50,000 00	......	50,000 00
Archives Building — Halifax	73,248 11	......	73,248 11
Government House	28,203 29	......	28,203 29
Hollis Street Buildings — Halifax	3,725 44	......	3,725 44
Johnston Building	100,000 00	......	100,000 00
Multi Service Building, Mainland South, Halifax	945,345 37	......	945,345 37
Province House	9,594 12	......	9,594 12
Provincial Building, Sydney	46,500 77	......	46,500 77
New Minas Property	150,000 00	......	150,000 00
Sydney Property	121,637 03	......	121,637 03
Northumberland Development	59,534 50	......	59,534 50
Federal Sales Tax Recoveries	......	38,649 73	(38,649 73)
	1,587,788 63	38,649 73	1,549,138 90

Statement 27 (Continued)

PROVINCE OF NOVA SCOTIA

Details of Capital Expenditures

for the fiscal year ended March 31, 1985

Department and Item	Expenditure	Recovery	Net
HEALTH			
Camp Hill Health Centre			
Various Buildings	727,731 87	......	727,731 87
Veterans Memorial Building	1,723,516 95	1,723,516 95	......
Halifax Infirmary	1,312,977 14	......	1,312,977 14
Multi Service Centre, Cobequid	69,587 55	......	69,587 55
Nova Scotia Hospital			
Children's Unit	52,864 00	......	52,864 00
Electrical Distribution System	33,017 56	......	33,017 56
Long Term Unit	67,202 64	......	67,202 64
Nurses' Residence	40,000 00	......	40,000 00
Power Plant	67,928 66	......	67,928 66
South Unit	37,122 22	......	37,122 22
Rehabilitation Centre, Halifax	99,993 38	......	99,993 38
Victoria General Hospital			
Ambulatory Care and Oncology Building	233,788 80	......	233,788 80
Centennial and Victoria Buildings	189,867 19	......	189,867 19
Electrical Distribution Systems	50,110 24	......	50,110 24
Kitchen and Medical Gases	22,947 16	......	22,947 16
Mechanical Services	29,940 79	......	29,940 79
North Unit	14,987 40	......	14,987 40
Nurses' Residence	30,559 56	......	30,559 56
Pathology Building	16,819 27	......	16,819 27
Power Plant	80,628 65	......	80,628 65
Site Services	12,375 51	......	12,375 51
	4,913,966 54	1,723,516 95	3,190,449 59

LANDS AND FORESTS			
Depot Buildings	260,404 20	......	260,404 20
	260,404 20	......	260,404 20
MINES AND ENERGY			
Core Storage Facility	11,924 53	......	11,924 53
Stellarton Office	44,904 81	......	44,904 81
	56,829 34	......	56,829 34
SOCIAL SERVICES			
Residential Centres	37,321 98	......	37,321 98
Site Services	8,842 51	......	8,842 51
Summer Camp	837 06	......	837 06
Nova Scotia Youth Training Centre	25,000 00	......	25,000 00
Nova Scotia School for Boys	9,986 78	......	9,986 78
Nova Scotia School for Girls	20,000 00	171,840 89	(151,840 89)
	101,988 33	171,840 89	(69,852 56)
TOURISM			
Pines Resort Hotel	100,935 60	......	100,935 60
Keltic Lodge			
Electrical Distribution System	14,299 88	......	14,299 88
Hotel Alterations	167,519 20	......	167,519 20
Site Development	24,000 00	......	24,000 00
Liscombe Lodge	40,063 60	......	40,063 60
Travel Bureaus	30,000 00	......	30,000 00
	376,818 28	......	376,818 28

Statement 27 (Continued)

PROVINCE OF NOVA SCOTIA

Details of Capital Expenditures

for the fiscal year ended March 31, 1985

Department and Item	Expenditure	Recovery	Net
TRANSPORTATION			
Depot and Office Buildings	1,333,633 03	......	1,333,633 03
TOTAL PUBLIC WORKS AND SPECIAL PROJECTS	14,001,680 03	3,346,895 67	10,654,784 36
STATUTORY ITEM (NO VOTE REQUIRED)			
Expropriation-Melford	(1,310,240 16)	......	(1,310,240 16)
Tidal Power Corporation	4,799,934 00	......	4,799,934 00
	3,489,693 84	......	3,489,693 84
HIGHWAYS MACHINERY — DEPRECIATION CHARGES	3,260,884 03	......	3,260,884 03
TOTAL CAPITAL EXPENDITURE	$276,003,721 68	$44,844,664 78	$231,159,056 90

Statement 28

PROVINCE OF NOVA SCOTIA

Statement of Borrowing Powers — fiscal year ended March 31, 1985

Authority created by Chapter 1, 1982, Chapter 1, 1983 and Chapter 1, 1984

	Amount of Issue	Commission and Discount	Proceeds	Chapter 1 1982	Chapter 1 1983	Chapter 1 1984
Authority				$400,000,000	$700,000,000	$560,000,000
Authority used in prior years:						
Year ended March 31, 1983				160,386,416	......	......
Year ended March 31, 1984				224,322,000	200,000,000	......
				384,708,416	200,000,000	......
Balance of Authority — March 31, 1984				15,291,584	500,000,000	560,000,000
Year ended March 31, 1985:						
Canada Pension Plan Investment Fund — Debentures Series T	$ 85,762,000	$	$ 85,762,000	15,291,584	70,470,416	......
Debentures Series 8P (Sterling)	107,629,800	3,078,750	104,551,050	......	109,146,000	......
Debentures Series 8Q (Cdn.)	150,000,000	2,250,000	147,750,000	......	150,000,000	......
Debentures Series 8R (Euro Cdn.)	100,000,000	1,500,000	98,500,000	......	100,000,000	......
	$443,391,800	$6,828,750	$436,563,050	15,291,584	429,616,416	......
Balance of Authority — March 31, 1985				$	$ 70,383,584	$560,000,000
Additional borrowing powers:						
Cape Breton Industrial Assistance Act — Chapter 5, 1967			$10,000,000			
Housing Development Act — Chapter 129, R.S.N.S. 1967			No Limit			
Municipal Finance Corporation Act — Chapter 5, 1978-79			No Limit			
National Park in Nova Scotia — Chapter 11, 1935			No Limit			
Power Corporation Act — Chapter 233, R.S.N.S. 1967			No Limit			
Sydney Steel Corporation Act — Chapter 1, 1967 (2nd Session)			No Limit			

Notes:

(A) By Order of the Lieutenant Governor in Council (No. 77-1525 dated December 13, 1977) Debentures, Series 7Q, in the amount of $118,904,237 were authorized and charged to Chapters 1, 1974, 1975 and 1976. By agreement the proceeds of this debenture issue will be realized over a twenty year period with debentures being issued quarter-yearly beginning April 1, 1978. At March 31, 1985, debentures amounting to $27,945,887 were issued and outstanding and the proceeds realized.

(B) By Order of the Lieutenant Governor in Council (No. 85-300 dated March 28, 1985), up to $85 million of the borrowing authority remaining at March 31, 1985 was committed for borrowing from the Canada Pension Plan Investment Fund during the 1985-86 fiscal year.

AUDITOR'S REPORT

To the President and Members
of the Board of Directors of
Camp Hill Hospital

I have examined the balance sheet of Camp Hill Hospital as at March 31, 1985 and the statements of revenue and expense, equity, and changes in cash position for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly, included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Hospital as at March 31, 1985 and the results of its operations and the changes in its cash position for the year then ended in accordance with the accounting policies set out in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

O.P. Cormier, F.C.A.
Auditor General

Halifax, Nova Scotia
June 21, 1985

PROVINCE OF NOVA SCOTIA

CAMP HILL HOSPITAL

BALANCE SHEET

as at March 31, 1985

ASSETS

	1985	1984
Current assets		
Cash and short-term investments (Note 2)	$3,710,327	$3,294,280
Accounts receivable	601,770	518,473
Inventory (Note 3)	271,819	244,437
Prepaid expenses	125,063	122,292
	4,708,979	4,179,482
Long-term investments	......	500,000
Trust fund assets (Note 4)	66,835	63,068
Construction projects in progress	273,856	220,573
	$5,049,670	$4,963,123

LIABILITIES AND EQUITY

	1985	1984
Current liabilities		
Accounts payable and accruals	$2,020,624	$1,946,602
Advances and unearned income	779,300	705,600
	2,799,924	2,652,202
Due to the Province of Nova Scotia		
Year-end settlement account (Note 5)	121,558	392,618
Trust fund liabilities (Note 4)	66,835	63,068
Capital trust fund (Note 6)	232,578	178,111
Equity	1,828,775	1,677,124
	$5,049,670	$4,963,123

PROVINCE OF NOVA SCOTIA

CAMP HILL HOSPITAL

Statement of Equity

for the year ended March 31, 1985

	1985	1984
Balance, beginning of year	$1,677,124	$1,180,509
Add: Non-shareable surplus	151,554	539,352
Adjustments to prior years' year-end settlements account	97	(42,737)
Balance, end of year	$1,828,775	$1,677,124

Statement of Revenue and Expense

for the year ended March 31, 1985

	1985 Actual	1985 Budget	1984 Actual
Shareable			
Revenue (Schedule 1)	$28,134,396	$28,350,600	$25,196,438
Expense (Schedule 2)	28,372,387	28,350,600	25,229,064
Shareable deficit	(237,991)	......	(32,626)
Non-Shareable			
Revenue (Schedule 1)	669,657	......	579,901
Expense (Schedule 2)	518,103	......	40,549
Non-shareable surplus	151,554	......	539,352
Total surplus (deficit)	$ (86,437)	$	$ 506,726

PROVINCE OF NOVA SCOTIA

CAMP HILL HOSPITAL

Statement of Changes in Cash Position

for the year ended March 31, 1985

	1985	1984
Sources of cash		
Non-shareable surplus	$ 151,554	$ 539,352
Add back non-cash items —		
Depreciation — non-shareable assets	27,465	5,480
— capital construction projects	490,638	34,577
Decrease in short-term investments	427,415	......
Decrease in long-term investments	500,000	......
Capital trust fund	54,467	49,121
Adjustment to prior years' final settlements	......	72,203
Veterans Affairs Canada — 1982-83 Extended Care settlement	......	425,146
Increase in net operating assets	34,272	1,869,192
	1,685,811	2,995,071
Uses of cash		
Shareable deficit	237,991	32,626
Construction projects	543,921	255,150
Purchase of non-shareable assets	27,465	5,480
Purchase of long-term investment	......	500,000
Veterans Affairs Canada — 1982-83 final settlement	32,972	......
Payments to Province for 1981-82 and 1982-83 final settlements	......	1,823,919
	842,349	2,617,175
Increase in cash	843,462	377,896
Cash, beginning of year	94,280	(283,616)
Cash, end of year	$ 937,742	$ 94,280
Changes in net operating assets		
(Increase) decrease in:		
Accounts receivable	$ (83,297)	$1,225,914
Inventory	(27,382)	(48,968)
Prepaid expenses	(2,771)	(3,140)
Increase (decrease) in:		
Accounts payable and accruals	74,022	647,086
Advances/unearned income	73,700	48,300
Increase in net operating assets	$ 34,272	$1,869,192

PROVINCE OF NOVA SCOTIA

CAMP HILL HOSPITAL

Notes to Financial Statements

March 31, 1985

1. Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles modified by note 1(a).

(a) Fixed Assets

Building additions are recorded at cost, plus the amounts added through Departments of Government Services and Health construction projects funding. Depreciation is taken 100% in the year of completion.

Equipment is recorded at cost. Depreciation is taken 100% in the year of acquisition.

The total cost of capital equipment on hand at March 31, 1985 is $2,623,221, and the total cost of building additions to date is $714,351, (1984 balances were $1,824,408 and $223,713 respectively).

These financial statements do not include the costs associated with the acquisition of the Camp Hill Hospital or the Abbie J. Lane Memorial Hospital. These costs were borne by the Province of Nova Scotia.

(b) Inventory

Inventory is valued at average cost.

2. Cash and Short-Term Investments

Cash and short-term investments are comprised of the following:

	1985	1984
Cash on hand and in bank	$ 937,742	$ 94,280
Short-term investments	2,772,585	3,200,000
	$3,710,327	$3,294,280

3. Inventory

	1985	1984
Medical/surgical	$ 137,567	$ 118,018
General	70,729	69,621
Drug	47,940	42,920
Food	15,583	13,878
	$ 271,819	$ 244,437

4. Trust Funds

As part of the takeover of the former Abbie J. Lane Memorial Hospital on May 6, 1981, Camp Hill Hospital received trust funds which had been administered by the Board of Directors of the Abbie J. Lane Memorial Hospital. These funds are now under the administrative control of Camp Hill Hospital.

5. Due to/From the Province of Nova Scotia

The year-end settlement account reflects the net accumulated surplus/deficit due to/from the Province of Nova Scotia after fiscal year end. Below, is a summary of changes in this account during the fiscal year ended March 31, 1985.

Balance due to Province, beginning of the year		$392,618
Deduct: 1984-85 shareable deficit	$237,991	
Payment to Veterans Affairs Canada — 1982-83 final settlement	32,972	
Adjustment to prior years' estimated final settlements	97	271,060
Balance due to Province, end of year		$121,558

The balance due to the Province at year-end is dependent upon the approval of the Department of Health based upon their review of the Hospital's financial statements and accounting records.

6. Capital Trust Fund

The Hospital receives funds pursuant to Section 21 of the Hospitals Act, and uses these funds for construction or acquisition of capital assets. Continuity of the Fund is as follows:

	1985	1984
Balance, beginning of year	$178,111	$128,990
Add: Hospital Capital Fund payment	41,757	39,565
Interest income	19,859	11,538
	61,616	51,103
Less: Expenditures	7,149	1,982
Balance, end of year	$232,578	$178,111

7. Extended Care Funding — Veterans

The Hospital has received interim extended care funding for veterans of $7,476,000 from Veterans Affairs Canada (VAC) for the 1984-85 fiscal year. The final approved funding level is determined from an annual audit conducted by VAC.

These financial statements do not reflect any estimated amount due to or from VAC for the current year that may arise from this annual audit.

Schedule 1

PROVINCE OF NOVA SCOTIA

CAMP HILL HOSPITAL

Schedule of Revenue

for the year ended March 31, 1985

	1985		1984
	Actual	Budget	Actual
Shareable revenue			
Inpatient services			
Department of Health	$16,940,784	$17,000,000	$14,652,525
Veterans Affairs Canada Extended Care	7,476,000	7,497,000	7,476,000
Non-Resident	48,343	52,700	57,884
Workers' Compensation	26,805	117,200	77,827
Federal Government	96,152	123,000	201,344
Differential income	15,285	19,600	18,502
	24,603,369	24,809,500	22,484,082
Outpatient services			
Department of Health	1,395,216	1,334,800	1,387,475
Other	80,629	94,600	89,262
	1,475,845	1,429,400	1,476,737
Other			
Capital equipment	787,098	720,000	216,358
Dietary	416,809	432,000	331,161
Immunology services	148,020	114,600	121,705
MSI recoveries — doctors	518,821	613,200	350,284
Sundry	184,434	231,900	216,111
	2,055,182	2,111,700	1,235,619
Total shareable revenue	$28,134,396	$28,350,600	$25,196,438
Non-shareable revenue			
Investment income	$ 418,480	$	$ 473,367
Differential income	15,285	......	18,502
Capital equipment	27,360	......	5,480
Capital construction grants	208,410	......	82,552
Sundry	122	......	......
Total non-shareable revenue	$ 669,657	$	$ 579,901

Schedule 2

PROVINCE OF NOVA SCOTIA

CAMP HILL HOSPITAL

Schedule of Expense

for the year ended March 31, 1985

	1985 Actual	1985 Budget	1984 Actual
Shareable expense			
Nursing services	$11,212,849	$11,177,878	$ 9,873,766
Hospital services	6,056,245	6,200,290	5,589,065
Administrative services	3,531,621	3,486,641	3,166,561
Patient services	3,757,451	3,695,645	3,398,228
Plant services	2,132,874	2,148,400	2,164,557
Personnel services	554,395	592,796	531,976
Financial services	339,854	328,950	288,553
Capital equipment	787,098	720,000	216,358
Total shareable expense	$28,372,387	$28,350,600	$25,229,064
Non-shareable expense			
Depreciation — non-shareable assets	$ 27,465	......	$ 5,480
Depreciation — capital construction projects	490,638	......	34,577
Bad debt expense	......	......	492
Total non-shareable expense	$ 518,103	$	$ 40,549

AUDITOR'S REPORT

To the Chairman and Members
of the Cancer Treatment and
Research Foundation of Nova Scotia

I have examined the balance sheet of the Cancer Treatment and Research Foundation of Nova Scotia as at March 31, 1985 and the statements of general fund revenue and expense and continuity of special fund for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly, included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Foundation as at March 31, 1985 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

O. P. Cormier, F.C.A.
Auditor General

Halifax, Nova Scotia
July 26, 1985

PROVINCE OF NOVA SCOTIA

CANCER TREATMENT AND RESEARCH FOUNDATION OF NOVA SCOTIA

BALANCE SHEET

as at March 31, 1985

ASSETS

	1985	1984
General Fund		
Cash	$ 43,773	$119,585
Short-term investments	417,240	230,875
Accounts receivable	369,386	438,514
Employee advances	4,445	2,610
Prepaid expenses	99,745	13,404
Due from Province of Nova Scotia Year-end settlement account (Note 2)	116,424	1,267
	$1,051,013	$806,255
Special Fund		
Cash	$ 20,434	$ 25,013
Short-term investments	135,783	62,013
Accounts receivable	27,056	1,686
Due from General Fund	3,143	10,474
	$ 186,416	$ 99,186

LIABILITIES AND FUND BALANCES

	1985	1984
General Fund		
Accounts payable and accruals	$ 937,670	$687,081
Unearned income	110,200	108,700
Due to Special Fund	3,143	10,474
	$1,051,013	$806,255
Special Fund		
Radiation Oncology Trust Fund	$ 9,119	$ 8,948
Tumor Clinic Research Fund	2,791	2,791
Trial Funds	11,000	7,000
Restricted Funds	26,612	......
Unrestricted Funds	136,894	80,447
	$ 186,416	$ 99,186

PROVINCE OF NOVA SCOTIA

CANCER TREATMENT AND RESEARCH FOUNDATION OF NOVA SCOTIA

GENERAL FUND

STATEMENT OF REVENUE AND EXPENSE

for the year ended March 31, 1985

	1985	1984
Revenue		
Nova Scotia Department of Health		
Insured services	$2,592,000	$2,426,500
Capital equipment	127,382	478,927
Hospital services	1,061,053	562,180
Non-insured services	81,817	57,935
Other	9,911	38,295
	3,872,163	3,563,837
Expense		
Nursing services	571,130	368,383
Technical services	310,096	259,120
Laboratory services	74,018	55,418
Radiation oncology services	393,333	336,297
Medical oncology services	165,382	97,307
School services	22,319	20,242
Medical physics	626,499	561,367
Health records	566,739	444,292
Clinic administration	672,935	460,223
Administration	366,746	422,212
Data processing	92,008	......
Special projects	......	29,546
Special maintenance	......	31,770
Capital equipment	127,382	478,927
	3,988,587	3,565,104
Shareable deficit	$ (116,424)	$ (1,267)

PROVINCE OF NOVA SCOTIA

CANCER TREATMENT AND RESEARCH FOUNDATION OF NOVA SCOTIA

CONTINUITY OF SPECIAL FUND

for the year ended March 31, 1985

	Radiation Oncology Trust Fund	Tumor Clinic Research Fund	Trial Funds	Restricted Funds	Unrestricted Funds	Total
Balance, beginning of year	$ 8,948	$ 2,791	$ 7,000	$......	$ 80,447	$ 99,186
Add: Donations	715	......	4,000	26,612	11,926	43,253
Investment income	755	......	......	......	52,712	53,467
	1,470	......	4,000	26,612	64,638	96,720
Less: Bad debt expense	......	......	......	......	8,191	8,191
Other expense	1,299	......	......	......	......	1,299
	1,299	......	......	......	8,191	9,490
Balance, end of year	$ 9,119	$ 2,791	$11,000	$26,612	$136,894	$186,416

PROVINCE OF NOVA SCOTIA

CANCER TREATMENT AND RESEARCH FOUNDATION OF NOVA SCOTIA

NOTES TO FINANCIAL STATEMENTS

March 31, 1985

1. **Accounting Policies**

These financial statements have been prepared in accordance with generally accepted accounting principles modified by the policy of charging furniture and equipment purchases to expense in the year of acquisition. This expense is charged to the General Fund.

2. **Due from the Province of Nova Scotia**

The year-end settlement account reflects the net accumulated deficit in the General Fund due from the Province of Nova Scotia.

The balance due from the Province at year end is dependent upon the approval of the Department of Health based upon their review of the Foundation's financial statements and accounting records.

AUDITOR'S REPORT

To the Shareholders of
Check Inns Limited

We have examined the balance sheet of Check Inns Limited as at March 31, 1985, and the statements of income and retained earnings and changes in financial position for the year then ended, and have obtained all the information and explanations we have required. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion and according to the best of our information and the explanations given to us and as shown by the books of the company, these financial statements are properly drawn up so as to exhibit a true and correct view of the financial position of the company as at March 31, 1985, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

DOANE RAYMOND
Chartered Accountants

New Glasgow, Nova Scotia
April 22, 1985

PROVINCE OF NOVA SCOTIA

CHECK INNS LIMITED

BALANCE SHEET

March 31, 1985

ASSETS

	1985	1984
Current		
Cash	$ 36,805	$ 27,848
Receivables (Note 2)	23,821	17,119
Prepaid expenses	2,529	1,136
	63,155	46,103
Equipment (Note 3)	315,260	359,912
	$378,415	$406,015

LIABILITIES

	1985	1984
Current		
Payables and accruals Trade	$ 78,490	$126,620
Long-term debt payable within one year	39,840	39,840
	118,330	166,460
Long-term debt (Note 4)	121,280	66,160
	239,610	232,620

SHAREHOLDERS' EQUITY

	1985	1984
Capital stock		
Authorized		
5,000 common shares with par value of $1 each		
Issued and outstanding		
3 common shares	3	3
Retained earnings	138,802	173,392
	138,805	173,395
	$378,415	$406,015

PROVINCE OF NOVA SCOTIA

CHECK INNS LIMITED

STATEMENT OF INCOME AND RETAINED EARNINGS

year ended March 31, 1985

	1985	1984
Revenue		
Commissions and service charges		
Billings	$247,968	$248,319
Interest income	6,946	5,684
	254,914	254,003
Write-offs due to no-shows, cancellations, rate changes and doubtful accounts	50,946	57,274
	203,968	196,729
Projects	4,977	10,500
Department of Tourism — operating grant	479,500	525,600
Department of Development — P.E.P.	82,142	73,017
	770,587	805,846
Expenses		
Advertising	23,325	9,254
Computer services	58,109	44,172
Dues, fees and conventions	8,093	6,755
Insurance	2,395	3,395
Interest on long-term debt	21,377	17,875
Maintenance, cleaning and miscellaneous	12,579	2,874
Management fees	......	66,000
Office expenses	30,696	36,217
Professional fees	15,442	9,200
Rent — office space	42,072	11,753
Salaries	302,859	247,102
Software development	4,977	12,375
Telephone	222,042	213,694
Training	......	4,172
Travel	8,995	9,715
	752,961	694,553
	17,626	111,293
Other expense — relocation costs	1,201	29,447
Income before depreciation	16,425	81,846
Depreciation	51,015	48,958
Net income (loss) (Note 5)	(34,590)	32,888
Retained earnings, beginning of year	173,392	140,504
Retained earnings, end of year	$138,802	$173,392

PROVINCE OF NOVA SCOTIA

CHECK INNS LIMITED

STATEMENT OF CHANGES IN FINANCIAL POSITION

year ended March 31, 1985

	1985	1984
Working capital derived from		
Operations		
Net income	($ 34,590)	$ 32,888
Depreciation	51,015	48,958
	16,425	81,846
Refinancing of long-term debt	191,000	106,000
	207,425	187,846
Working capital applied to		
Purchase of equipment	6,363	83,122
Reduction of long-term debt	135,880	98,940
	142,243	182,062
Increase in working capital	65,182	5,784
Working capital deficiency, beginning of year	(120,357)	(126,141)
Working capital deficiency, end of year	($ 55,175)	($120,357)

PROVINCE OF NOVA SCOTIA

CHECK INNS LIMITED

NOTES TO FINANCIAL STATEMENTS

March 31, 1985

1. **Accounting policy**

Depreciation

Depreciation of computer equipment is calculated on the straight-line basis over its estimated useful life of ten years. The software related to the reservation system is being amortized on a straight-line basis over ten years.

Furniture, office equipment and leasehold improvements are expensed in the year acquired.

2. **Receivables**

	1985	1984
Commissions	$28,635	$28,628
Other	3,005	1,089
	31,640	29,717
Less: Allowance for doubtful accounts	7,819	12,598
	$23,821	$17,119

3. **Equipment**

	1985			1984
	Cost	Accumulated Depreciation/ Amortization	Net Book Value	Net Book Value
Computer equipment	$445,939	$164,012	$281,927	$323,912
Software	50,000	16,667	33,333	36,000
	$495,939	$180,679	$315,260	$359,912

4. **Long-term debt**

12 ¾% loan due in 1989, repayable in monthly instalments of $3,320 plus interest. As security, the company has provided a first mortgage on its equipment as well as fire insurance.	$161,120
Amount payable within one year	39,840
	$121,280

Amounts payable on the loan within each of the next four years are as follows:

1986 - $39,840
1987 - 39,840
1988 - 39,840
1989 - 1,760

5. **Net income**

The company qualifies as a Crown Corporation under the Income Tax Act and consequently its income is not subject to income taxes.

AUDITOR'S REPORT

To the Chairman and Members
of the Community Pastures Board and to
the Minister of Agriculture and Marketing

I have examined the balance sheet of the Community Pastures Board as at March 31, 1985, the statement of revenues and expenses and the statement of retained earnings for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly, included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of accounting for fixed assets as explained in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

O.P. Cormier, F.C.A.
Auditor General

Halifax, Nova Scotia
August 20, 1985

PROVINCE OF NOVA SCOTIA

COMMUNITY PASTURES BOARD

BALANCE SHEET

as at March 31, 1985

ASSETS

	1985	1984 (Restated)
Current		
Accounts receivable	$ 314	$ 443
Livestock — at market value (Note 1)	8,800	9,900
	$9,114	$10,343

EQUITY

Retained earnings (Note 3)	$9,114	$10,343

PROVINCE OF NOVA SCOTIA

COMMUNITY PASTURES BOARD

Statement of Retained Earnings

for the year ended March 31, 1985

	1985	1984
Balance, beginning of year as restated (Note 2)	$10,343	$11,000
Less: Net loss	1,229	657
Balance, end of year	$ 9,114	$10,343

Statement of Revenues and Expenses

for the year ended March 31, 1985

	1985	1984 (Restated)
Revenues (Schedule A)		
Pasture fees	$ 50,715	$ 48,833
Pasture rentals	471	471
Sale of bulls	7,694	3,626
	$ 58,880	$ 52,930
Expenses (Schedule A)		
Wages	$ 52,779	$ 51,250
Supplies and materials	23,302	18,485
Equipment maintenance	9,662	11,205
Electricity	800	768
Seed and fertilizer	32,907	25,521
Fencing	14,928	15,188
Purchase of bulls	13,600	10,000
Operating assistance	7,428	6,000
Miscellaneous	7,069	5,467
Equipment purchases	12,418	28,932
	$ 174,893	$ 172,816
Loss on pasture operations	116,013	119,886
Contributions by the Province of Nova Scotia	114,784	119,229
Net loss	$ 1,229	$ 657

PROVINCE OF NOVA SCOTIA

COMMUNITY PASTURES BOARD

Notes to Financial Statements

March 31, 1985

1. **Livestock**

The amount shown as livestock represents the fair market value of bulls at March 31, 1985. The original cost of these bulls was $15,100.

2. **Fixed Assets**

During the year, the Board adopted the policy of charging to expense capital expenditures in the year acquired. This change in accounting policy has been applied retroactively. As a result, the undepreciated cost of other assets and the cost of land and improvements and improvements to leasehold land as at March 31, 1983 ($355,815) were written off to retained earnings. This was recorded as an adjustment to the opening retained earnings as at March 31, 1984.

The comparative financial statements for the year ended March 31, 1984 have been restated to reflect this change in accounting policy. It had the effect of reducing fixed assets by $355,815, net income by $16,566 and retained earnings by $372,381.

Schedule A

PROVINCE OF NOVA SCOTIA

COMMUNITY PASTURES BOARD

Pasture Operations

for the year ended March 31, 1985

	Minudie	Mabou	Cape John	Others	Totals 1985	Totals 1984 (Restated)
Revenues						
Pasture fees	$......	$23,163	$27,552	$......	$ 50,715	$ 48,833
Pasture rentals	......	......	......	471	471	471
Sale of bulls	......	1,600	6,094	......	7,694	3,626
	......	24,763	33,646	471	58,880	52,930
Expenses						
Wages	......	32,669	20,110	......	52,779	51,250
Supplies and materials	1,599	10,269	11,434	......	23,302	18,485
Equipment maintenance	4,079	1,851	3,732	......	9,662	11,205
Electricity	......	84	716	......	800	768
Seed and fertilizer	5,167	12,830	14,910	......	32,907	25,521
Fencing	2,347	4,552	8,029	......	14,928	15,188
Purchase of bulls	......	4,150	9,450	......	13,600	10,000
Operating assistance	6,204	......	......	1,224	7,428	6,000
Miscellaneous	......	4,092	2,977	......	7,069	5,467
Equipment purchases — unallocated	......	......	......	......	12,418	28,932
	19,396	70,497	71,358	1,224	174,893	172,816
Loss on pasture operations	$19,396	$45,734	$37,712	$ 753	$116,013	$119,886

AUDITOR'S REPORT

To the Chairman and Members of
the Nova Scotia Fisheries Loan Board
and to the Minister of Fisheries

I have examined the balance sheet of the Fisheries Development Fund as at March 31, 1985 and the statement of continuity of fund for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fisheries Development Fund as at March 31, 1985 and the continuity of the fund for the year then ended in accordance with generally accepted accounting principles, applied on a basis consistent with that of the preceding year.

O.P. Cormier, F.C.A
Auditor General

Halifax, Nova Scotia
May 31, 1985

PROVINCE OF NOVA SCOTIA

FISHERIES DEVELOPMENT FUND

BALANCE SHEET

as at March 31, 1985

ASSETS

	1985	1984
Loans receivable	$ 67,365,227	$ 76,152,904
Due from Consolidated Fund		
Loans authorized but unadvanced	1,018,542	3,715,997
Free balance	61,160,950	50,298,850
Applicants' funds on deposit and builders' risk insurance	79,191	425,224
	62,258,683	54,440,071
	$129,623,910	$130,592,975

LIABILITIES AND FUND EQUITY

	1985	1984
Liabilities		
Applicants' funds on deposit and builders' risk insurance	$ 79,191	$ 425,224
Fisheries Development Fund	147,173,938	148,793,722
Less: Allowance for doubtful accounts	17,629,219	18,625,971
	129,544,719	130,167,751
	$129,623,910	$130,592,975

PROVINCE OF NOVA SCOTIA

FISHERIES DEVELOPMENT FUND

Statement of Continuity of Fund

for the year ended March 31, 1985

	1985	1984
Balance, beginning of year	$148,793,722	$150,097,486
Deduct: Accounts written off	1,619,784	1,303,764
Balance, end of year	$147,173,938	$148,793,722
Comprising:		
Loans receivable	$ 67,365,227	$ 76,152,904
Loans receivable — recovery of which considered doubtful	17,629,219	18,625,971
Loans authorized but unadvanced	1,018,542	3,715,997
Free balance	61,160,950	50,298,850
	$147,173,938	$148,793,722

PROVINCE OF NOVA SCOTIA

FISHERIES DEVELOPMENT FUND

Notes to Financial Statements

March 31, 1985

1. **Authority and Objectives**

The Fisheries Development Fund was established pursuant to Section 12 of the Fisheries Development Act. The purpose of the Fund is to finance the activities of the Fisheries Loan Board.

The object and purpose of the Board is to make loans and guarantees of loans to fishermen, companies, co-operatives, associations and other persons in order to encourage, sustain, improve and develop the fishing industry of Nova Scotia.

2. **Accounting Policies**

Administrative Expenses, Interest Revenue and Expense

The revenues and expenses relating to the administration of the Fisheries Development Fund are provided for by the Department of Fisheries and charged to the Industrial Development vote of the Department. These revenues and expenses are not reflected in these financial statements.

AUDITOR'S REPORT

To the Chairman and Members
of the Housing Development Board and to
the Minister of Housing

I have examined the balance sheet of the Housing Development Fund as at March 31, 1985, the statements of advances and recoveries, and continuity of the fund for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Housing Development Fund as at March 31, 1985, and the advances, recoveries and continuity of the fund for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

O. P. Cormier, F.C.A.
Auditor General

Halifax, Nova Scotia
July 5, 1985

PROVINCE OF NOVA SCOTIA

HOUSING DEVELOPMENT FUND

BALANCE SHEET

March 31, 1985

ASSETS

	1985	1984
Advances for the Purchase of Land	$ 268,097	$ 29,800
Accounts Receivable (Schedule I)	3,009,492	3,305,832
Mortgages Receivable (Schedule II) (Note 3)	94,212,921	96,392,298
Deferred Charges	28,796	16,299
Investment in Land and Housing Projects (Schedule III) (Note 2)	104,332,996	105,776,181
	$201,852,302	$205,520,410

LIABILITIES AND FUND EQUITY

	1985	1984
Liabilities		
Accounts Payable (Schedule IV)	$ 1,210,212	$ 2,590,422
Contractors' Holdback Payable	929,934	991,329
Notes Payable (Schedule V)	75,889,752	80,023,374
	78,029,898	83,605,125
Fund Equity		
Contributed Surplus (Note 4)	2,000,000	......
Advances from Consolidated Fund (Authorized $154,000,000)	127,471,191	126,939,418
Less: Allowance for Doubtful Recoveries	5,648,787	5,024,133
Net Advances	121,822,404	121,915,285
Fund Equity	123,822,404	121,915,285
	$201,852,302	$205,520,410

PROVINCE OF NOVA SCOTIA

HOUSING DEVELOPMENT FUND

Statement of Advances and Recoveries

for the year ended March 31, 1985

	1985	1984
Advanced to the Fund, Beginning of Year	$126,939,418	$126,778,558
Advances		
Public Housing Construction Costs	13,979,693	13,969,749
Land Servicing Costs	5,562,833	5,233,504
Repayments on Notes Payable		
Co-operative Housing	3,889,058	3,098,843
Land Assembly	167,464	167,000
Public Housing	94,607	87,451
Lease Purchase Housing	1,435,366	7,543,623
Mortgage Advances		
Small Loans Assistance	414,589	254,527
Rural and Native Housing	2,159,298	2,480,073
Provincial Self-Help	8,929,781	542,030
New Home Mortgage	......	52,490
Interim Financing — Non-Profit Housing Co-operatives	181,831	275,000
Canada — N.S. Home Insulation and Electric Conversion	......	7,550
Other	......	33,625
Recovery of Prior Years' Write-Offs	158,994	79,802
Total Advances	36,973,514	33,825,267
	163,912,932	160,603,825
Recoveries		
Recovery from C.M.H.C. — Public Housing	10,386,234	9,895,629
Land Servicing Recoveries	243,221	362,076
Land Sales	8,283,557	7,658,224
Repayments on Mortgages Receivable		
Co-operative Housing	4,448,284	4,717,245
Small Loans Assistance	420,374	384,253
Provincial Self-Help	1,576,342	1,006,899
Lease Purchase Mortgage	471,837	336,348
New Home Mortgage	1,875,282	1,267,050
Rural and Native Housing	191,392	166,196
Interim Financing — Non-Profit Housing Co-operatives	362,493	296,934
Canada — N.S. Home Insulation and Electric Conversion	6,019,123	7,217,104
Canada/Nova Scotia (Off-Shore) Development Fund	2,000,000	......
Other	107,885	98,538
Write-Off of Doubtful Accounts	55,717	257,911
Total Recoveries	36,441,741	33,664,407
Advanced to the Fund, End of Year	$127,471,191	$126,939,418

PROVINCE OF NOVA SCOTIA

HOUSING DEVELOPMENT FUND

Statement of Continuity

for the year ended March 31, 1985

	1985	1984
Balance, Beginning of Year	$154,000,000	$154,000,000
Add: Authorizations for the Year	......	......
Balance, End of Year	$154,000,000	$154,000,000
Comprising:		
Advanced to the Fund	$127,471,191	$126,939,418
Balance Unadvanced	26,528,809	27,060,582
	$154,000,000	$154,000,000

PROVINCE OF NOVA SCOTIA

HOUSING DEVELOPMENT FUND

Notes to Financial Statements

as at March 31, 1985

1. Authority

The provincial share of capital housing programs is financed through the Housing Development Fund as established by Section 20 (1) of the Housing Act. These programs include the construction of lease purchase housing units, low interest loans for home construction and rehabilitation, the assembly and servicing of land, and the construction of public housing.

2. Significant Accounting Policies

Public Housing

Public housing projects are carried at cost which includes the cost of site investigation, land, construction, administration and interest during construction.

Section 40 projects are jointly owned by Canada Mortgage and Housing Corporation and the Department of Housing. Therefore, only the Department's 25% share of costs are reflected in these financial statements. Section 43 projects are owned by the Department, and are reflected at 100% of their costs.

Amortization of Public Housing

The capital cost of public housing projects is amortized over a period of fifty years. Amortization for the year ended March 31, 1985 was $184,375 ($171,475 - 1984).

Department owned rental properties are amortized over a period of twenty or twenty-five years. Amortization for the year ended March 31, 1985 was $17,591 ($16,029 - 1984).

In both cases, the amount of annual amortization will accelerate over the amortization period.

Investment in Land and Land Assembly

Land and land assembly projects are carried at cost of acquisition plus servicing costs, capitalized interest charges and administrative costs where applicable. If recovery is doubtful the unrecovered capital cost is reduced by the amount of estimated losses on disposal until the net capital cost reaches a minimal value of $1.

Profit or loss on sale of land is recognized when the sale of the project is complete. Until then, land sales are carried as deferred revenue.

Operating Revenues and Expenditures

The Provincial share of operating expenditures related to capital programs is funded by the Department of Housing's legislative vote. Operating revenues consist primarily of interest revenue on loan programs and are credited to the revenues of the Province. Operating expenditures include administrative costs of the Fund, the Province's share of operating deficits on public housing projects and grants and assistance associated with capital and other programs. Details of operating revenues and expenditures are reported in the Province's Public Accounts.

3. **Mortgages Receivable — Rural and Native Housing**

No provision has been made in the financial statements for the Department's share of possible bad debt losses on the Rural and Native Program. Borrowers' payments under that program are substantially subsidized by Canada Mortgage and Housing Corporation and the Department of Housing. The Department's share of future payments from borrowers is not expected to be sufficient to meet the full principal balance presently outstanding. Based on past experience the Department estimates that $6 to $7 million of the present principal balance outstanding will be absorbed by way of subsidy charges over the life of the portfolio.

4. **Contributed Surplus**

Under the terms of the Canada/Nova Scotia Off-Shore Development Agreement $2 million was receivable at March 31, 1985 and recorded as contributed surplus. This amount may be repayable in the future to the Federal Government out of Provincial off-shore revenues under the provisions of the Agreement.

5. **Contingent Liability**

The Department of Housing has guaranteed a loan to the Wolfville Area Interchurch Housing Society. The expiry date is December 31, 2004, and the amount is not to exceed $609,000.

The loan balance outstanding at March 31, 1985, was $60,600.

PROVINCE OF NOVA SCOTIA

HOUSING DEVELOPMENT FUND

Schedules Supporting Balance Sheet

March 31, 1985

SCHEDULE I: **Accounts Receivable**

	1985	1984
Canada Mortgage and Housing Corporation	$ 2,693,253	$ 2,907,854
Municipal Governments	310,600	388,600
Other	5,639	9,378
	$ 3,009,492	$ 3,305,832

SCHEDULE II: **Mortgages Receivable** (by Program)

	1985	1984
Rural and Native Housing	$ 11,832,545	$ 10,373,730
Co-operative Housing	38,542,923	43,032,719
Provincial Housing Emergency Rehabilitation	1,284	1,476
Cape Breton Association for Housing Development	49,276	......
Canada-N.S. Home Insulation and Electric Conversion	7,463,662	13,486,834
Provincial Self-Help	15,911,906	8,558,467
Apartment Conversion	77,151	108,100
Small Loans Assistance	1,110,071	1,131,072
Lease Purchase Mortgage	3,433,927	1,947,167
New Home Mortgage	15,806,600	17,681,882
Buy Now Build Later	42,405	80,123
Interim Financing — Non-Profit Housing Co-operatives	90,291	270,954
	94,362,041	96,672,524
Less: Allowance for Doubtful Recoveries	149,120	280,226
	$ 94,212,921	$ 96,392,298

SCHEDULE III: **Investment In Land And Housing Projects**

	1985	1984
Public Housing — Section 40	$ 46,270,523	$ 43,572,921
Public Housing — Section 43	31,747,412	31,850,420
Housing for Rental Purposes	411,455	429,046
Lease Purchase Properties	13,082,348	13,581,082
	91,511,738	89,433,469
Land and Property Bank	9,557,150	8,467,178
Land Assembly	39,684,296	37,710,971
Other	1,744,977	53,304
	50,986,423	46,231,453
Less: Land sales to Date on Projects in Progress	33,110,690	25,635,615
Unrecovered Costs	17,875,733	20,595,838
Department Owned Foreclosed Properties	445,192	490,781
	109,832,663	110,520,088
Less: Allowance for Doubtful Recoveries	5,499,667	4,743,907
	$104,332,996	$105,776,181

SCHEDULE IV: **Accounts Payable**

Due to Canada Mortgage and Housing Corporation		
Rural and Native Housing	$ 157,418	$ 666,509
Public Housing	7,600	867,820
Land and Property Bank	......	12,138
	165,018	1,546,467
Due to Others		
Lease Purchase Insurance	31,767	......
Public Housing	767,174	719,497
Land Assembly	26,665	50,554
Security and Land Deposits	217,252	273,349
Miscellaneous	2,336	555
	1,045,194	1,043,955
	$ 1,210,212	$ 2,590,422

SCHEDULE V: **Notes Payable**

Canada Mortgage and Housing Corporation		
Public Housing — Section 43	$ 28,559,585	$28,654,192
Co-operative Housing	40,042,068	43,931,126
Land Assembly	7,180,783	7,325,398
	75,782,436	79,910,716
Department of Regional Economic Expansion	107,316	112,658
	$ 75,889,752	$80,023,374

AUDITOR'S REPORT

The Shareholders
Industrial Estates Limited

We have examined the statement of financial position of Industrial Estates Limited as at March 31, 1985, and the statement of income for the year then ended, and have obtained all the information and explanations we have required. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, and as shown by the books of the company, these financial statements present fairly the financial position of the company as at March 31, 1985, and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in accounting policy referred to in Note 2b(v) to the financial statements, on a basis consistent with that of the preceding year.

TOUCHE ROSS & CO.
Chartered Accountants

Halifax, Nova Scotia
June 14, 1985

PROVINCE OF NOVA SCOTIA

INDUSTRIAL ESTATES LIMITED

(Incorporated under the Nova Scotia Companies Act)

Statement of Financial Position

as at March 31, 1985

	1985	1984 (Restated)
ASSETS		
Cash and short-term investments	$ 320,070	$ 176,453
Accounts receivable and accrued interest	1,170,490	1,820,319
Furniture, leasehold improvements and equipment (Note 2a)	100,932	93,255
	1,591,492	2,090,027
Industrial Development Projects		
Industrial parks and buildings (Note 2b)	21,614,037	18,955,459
Leased plants (Schedule 2) (Note 2b)	13,824,264	19,108,548
Advances secured by mortgages, bonds and debentures (Schedule 2)	63,174,201	78,990,123
Shares of client companies (Note 2b)	2,150,075	2,150,077
Foreclosed investments (Note 2b)	11,427,951	8,134,353
	112,190,528	127,338,560
Provision for losses on Industrial Development Projects (Schedule 2) [Note 2b(v)]	13,460,780	13,503,600
	98,729,748	113,834,960
	$100,321,240	$115,924,987
LIABILITIES AND SHAREHOLDERS' EQUITY		
Accounts payable and accrued charges	$ 345,566	$ 1,305,182
Accounts payable — Province of Nova Scotia	33,585	37,620
Unexpended amounts pending completion of realization of foreclosed assets	70,647	98,920
Debentures payable — Province of Nova Scotia (Note 4)	89,719,248	107,918,720
Unfunded provision for losses on Industrial Development Projects [Note 2b(v)]	(11,293,801)	(10,830,008)
Advance by Province of Nova Scotia (to be settled by issuance of preferred shares)	......	2,805,000
Capital stock (Note 4)	21,445,995	14,589,553
	$100,321,240	$115,924,987

Commitments and Contingencies (Note 5)

PROVINCE OF NOVA SCOTIA

INDUSTRIAL ESTATES LIMITED

Statement of Income

for the year ended March 31, 1985

	1985	1984 (Restated)
Income		
Interest, dividends and portion of rent applied to income	$11,188,627	$12,322,824
Industrial parks (Schedule 1)	818,245	707,580
	12,006,872	13,030,404
Expenses		
Administrative (Schedule 1)	714,234	648,731
Industrial parks (Schedule 1)	818,245	707,580
Interest on debentures and promissory notes	10,770,791	12,303,951
Provision for doubtful accounts	200,755	18,856
Provision for losses on investments (Schedule 2) [Note 2b(v)]	676,536	8,234,783
Unrecoverable expenses on foreclosed investments	298,292	567,493
	13,478,853	22,481,394
Deficiency for the year	$ 1,471,981	$ 9,450,990
Grant from Province of Nova Scotia	$ 1,008,188	$ 886,665
Increase in unfunded provision for losses on Industrial Development Projects [Note 2b(v)]	463,793	8,564,325
	$ 1,471,981	$ 9,450,990

PROVINCE OF NOVA SCOTIA

INDUSTRIAL ESTATES LIMITED

Notes to the Financial Statements

March 31, 1985

1. **General Policy**
The company's primary objective is the creation of employment opportunities through development of secondary manufacturing industry in the Province of Nova Scotia. The financing provided to clients is often in excess of the amounts which would be available through commercial financing sources.

2. **Significant Accounting Policies**

a) **Furniture, Leasehold Improvements and Equipment**
Furniture, leasehold improvements and equipment are valued at cost less accumulated depreciation. Depreciation is provided as follows:

Furniture, leasehold improvements and
office equipment — straight-line method, over three to ten years
Mobile equipment — declining-balance method, at a rate of 30% per annum

b) **Industrial Development Projects**

i) **Industrial Parks and Buildings**
As part of its long-term industrial development program, the company has acquired a number of industrial parks throughout the Province. These parks consist of land in various stages of development from unimproved to fully developed and serviced lots. The parks also include some buildings which are mainly used as incubator malls.

The buildings in the parks are carried at cost less depreciation calculated on the straight-line method over 20 years. At March 31, 1985, the net book value of park buildings was approximately $2,500,000.

Park lands are carried at cost of acquisition plus cost of improvements, less proceeds of disposals. Most administrative and carrying costs of parks are reimbursed by operating fees and the remainder are expensed as they are incurred. As the parks are held in connection with the company's long-term development objectives, fluctuations in current market values are not recognized in the accounts.

ii) **Leased Plants**
Leased plants are valued at net cost.
Depreciation has not been provided on buildings and equipment owned by the company and leased to tenants. Values have been reduced by application of a portion of rentals received to the option price at which tenants may acquire these properties. The portion of rentals so applied during the year was $1,070,174. At March 31, 1985, the accumulated balance of such reductions amounted to $11,195,238.

iii) **Shares of Client Companies**
Shares of client companies are stated at cost.

iv) **Foreclosed Investments**
Foreclosed investments include amounts invested, loaned or expended by the company in connection with plants where foreclosure action has been taken, and the company is in the process of realizing on its security.

v) **Provision for Losses on Industrial Development Projects**
The company considers that its investments in Industrial Development Projects are subject to a possible decline in value estimated to be $13,460,780 (1984 — $13,503,600). The company has requested and received from the Province of Nova

Scotia, an undertaking that should a loss be incurred by Industrial Estates Limited on realization of its investments in Industrial Development Projects in excess of the difference between the reserve of $13,460,780 (1984 — $13,503,600) and the unfunded provision for losses on Industrial Development Projects of $11,293,801 (1984 — $10,830,008), the Province will reimburse such excess.

Prior to the fiscal year ended March 31, 1985, the possible decline in value of Industrial Development Projects in excess of the provision for losses shown on the statement of financial position was not recognized in the financial statements in view of the undertaking from the Province to reimburse such losses if they were, in fact, realized. This was disclosed by way of a note to the financial statements.

During the year, the company and the Province agreed that it would be more appropriate to account for the estimated possible decline in value of Industrial Dvelopment Projects by increasing the loss provision to provide for it and disclosing the Province's undertaking as an unfunded provision for losses. The 1984 figures have been restated to reflect this change.

If the previous method of disclosing these undertakings had been followed, the following balances would have resulted:

	1985	1984
Statement of Financial Position		
Provision for losses on Industrial Development Projects	$2,166,979	$ 2,673,592
Unfunded provision for losses on Industrial Development Projects	$	$ ......
Statement of Income		
Provision for losses on investments	$ 212,743	$ (329,542)
Deficiency for the year....................	$1,008,188	$ 886,665

3. **Debentures Payable — Province of Nova Scotia**

Under the existing legislation, the company is permitted to borrow from the Province by means of the issue of twenty-year debentures. The total borrowings, less redemptions, may not exceed $400,000,000.

The debentures bear interest at rates varying from 7.5 percent to 15.04 percent per annum, and are to be redeemed during the period 1985 to 2005. Present arrangements with the Province of Nova Scotia provide for redemptions of the existing debentures at the rate of $9,125,262 a year for the next five years.

4. **Capital Stock**

Authorized:
100 common shares of $100 par value each
5,000,000 Class "A", 12.75% preference shares, non-cumulative and redeemable, par value $1
19,990,000 Class "B", 8% preference shares, non-cumulative and redeemable, par value $1

		1985	1984
Issued:	87 common shares	$ 8,700	$ 8,700
	2,805,000 Class "A" preference shares	2,805,000	......
	18,632,295 Class "B" preference shares	18,632,295	14,580,853
		$21,445,995	$14,589,553

During the year, the company:

a) Reduced the authorized 8% preference shares from 24,990,000 to 19,990,000 and reclassified the remaining issued and unissued shares as Class B preference shares;
b) Created 5,000,000 Class A preference shares; and
c) Issued 4,051,442 Class B preference shares to the Province of Nova Scotia as consideration for expenditures on behalf of the company in connection with industrial parks. The company also issued 2,805,000 Class A preference shares to the Province in settlement of an advance.

Included in the commitments set out in Note 5 is an amount of approximately $2,120,000 representing additions to industrial parks. It is anticipated that these commitments will be settled by the issuance of additional preferred shares to the Province of Nova Scotia.

5. **Commitments and Contingencies**

a) The company is committed to investments in Industrial Development Projects of approximately $8,000,000 in addition to those recorded in the financial statements.

b) A former client of the company has taken action against Industrial Estates Limited and others alleging fraudulent action by Industrial Estates Limited and its agents in connection with foreclosure action taken by Industrial Estates Limited and the subsequent sale of the plant to another party. In addition to asking for a declaration that all of the assets be reconveyed to the plaintiff, the plaintiff also seeks an award of general, exemplary, punitive damages and costs. No dollar amount is set out in the pleadings filed by the plaintiff. Industrial Estates Limited has denied the allegations, has taken steps to oppose the action, and has made no provision for any liability in this matter as it does not regard the claim as having any validity.

Schedule 1

PROVINCE OF NOVA SCOTIA

INDUSTRIAL ESTATES LIMITED

Industrial Parks Revenue and Expenses

for the year ended March 31, 1985

	1985	1984
Revenue		
Rental revenue	$ 526,433	$ 387,245
Operating fees	291,812	320,335
	$ 818,245	$ 707,580
Expenses		
Property operating	$ 345,548	$ 323,898
Salaries, wages and benefits	252,449	246,419
Depreciation	161,498	78,721
Travel	11,250	10,642
Administrative overhead	47,500	47,900
	$ 818,245	$ 707,580

Analysis of Administrative Expenses

for the year ended March 31, 1985

	1985	1984
Salaries and employee benefits	$ 445,309	$ 437,356
Rent	79,664	53,788
Travel	39,059	24,937
Advertising and promotion	7,440	5,033
Telephone and telegraph	27,655	25,862
Directors' fees and expenses	22,037	25,599
General office and miscellaneous	10,356	9,122
Printing, stationery and postage	12,410	9,056
Insurance and taxes	14,952	15,717
Legal and audit	16,482	21,826
Conferences, memberships and publications	11,196	9,373
Consultants' fees	20,879	6,100
Depreciation — furniture, fixtures and improvements	6,795	4,962
	$ 714,234	$ 648,731

Schedule 2

PROVINCE OF NOVA SCOTIA

INDUSTRIAL ESTATES LIMITED

Cumulative Analysis of Cost of Leased Plants

for the year ended March 31, 1985

	1985	1984
Net cost of leased plants		
Balance at beginning of year	$ 29,233,612	$ 28,850,272
Investments	799,593	413,619
	30,033,205	29,263,891
Disposals	5,013,703	30,279
Balance at end of year	25,019,502	29,233,612
Rentals applied in reduction of cost		
Balance at beginning of year	10,125,064	9,083,628
Rentals applied to reduce cost	1,070,174	1,071,714
	11,195,238	10,155,342
Disposals	......	30,278
Balance at end of year	11,195,238	10,125,064
Net cost after application of rental reductions	$ 13,824,264	$ 19,108,548

Analysis of Advances Secured by Mortgages, Bonds and Debentures

for the year ended March 31, 1985

Balance at beginning of year	$ 78,990,123	$ 98,657,861
Investments during year	4,604,081	6,598,796
Capitalized interest	679,053	789,511
	5,283,134	7,388,307
Transfers to foreclosed investments	6,592,370	4,264,754
Repayment during year	14,506,686	22,791,291
	21,099,056	27,056,045
Balance at end of year	$ 63,174,201	$ 78,990,123

Analysis of Provision for Losses on Industrial Development Projects

for the year ended March 31, 1985

		(Restated)
Balance at beginning of year	$ 13,503,600	$ 5,721,185
Increase in provision during year	676,536	8,234,783
	14,180,136	13,955,968
Net amounts written off	719,356	452,368
Balance at end of year [Note 2b(v)]	$ 13,460,780	$ 13,503,600

AUDITOR'S REPORT

To the Chairman and Members of the
Nova Scotia Resources Development Board and
The Minister of Development

I have examined the balance sheet of the Industrial Expansion Fund as at March 31, 1985 and the statements of continuity of fund for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Industrial Expansion Fund as at March 31, 1985 and the continuity of the fund for the year then ended in accordance with generally accepted accounting principles, applied on a basis consistent with that of the preceding year.

O. P. Cormier, F.C.A.
Auditor General

Halifax, Nova Scotia
June 10, 1985

PROVINCE OF NOVA SCOTIA

INDUSTRIAL EXPANSION FUND

Balance Sheet

as at March 31, 1985

ASSETS

	1985	1984
Loans receivable		
Industrial	$ 59,098,997	$ 63,551,143
Tourist	3,717,345	3,115,526
Venture Corporations (Note 2)	4,213,490	3,530,990
	67,029,832	70,197,659
Advances and Investments		
Debentures and shares	25,516,000	25,182,000
Other assets (Note 3)	6,213,874	4,653,963
	31,729,874	29,835,963
Due from Consolidated Fund		
Loans authorized but unadvanced	13,041,541	11,976,005
Guarantees authorized (Note 4)		
In effect	49,382,402	57,744,274
Not in effect	10,064,769	19,074,861
Free balance	10,947,755	10,616,056
	83,436,467	99,411,196
Due from Special Reserve Account		
Free balance	1,338,813	1,284,781
	$183,534,986	$200,729,599

FUND EQUITY

	1985	1984
Industrial Expansion Fund		
Industrial Development Act	$207,389,948	$217,039,447
Venture Corporations Act	10,157,940	4,516,000
	217,547,888	221,555,447
Less: Allowance for doubtful accounts	34,012,902	20,825,848
	$183,534,986	$200,729,599

PROVINCE OF NOVA SCOTIA

INDUSTRIAL EXPANSION FUND

Statement of Continuity of Fund

Under the Industrial Development Act

for the year ended March 31, 1985

	1985	1984
Balance, beginning of year	$217,039,447	$176,994,573
Add: Authorizations during year (net)	......	47,805,236
	217,039,447	224,799,809
Deduct: Cancellations during year (net)	8,351,696	......
Asset charged to capital expenditures	......	7,477,910
Accounts written off	1,297,803	282,452
Balance, end of year	$207,389,948	$217,039,447
Comprising:		
Loans advanced and guarantees in effect	$175,689,020	$174,937,754
Loans authorized but unadvanced, and guarantees not in effect	22,414,360	30,318,866
Free balance	9,286,568	11,782,827
	$207,389,948	$217,039,447

Statement of Continuity of Fund

under the Venture Corporations Act

for the year ended March 31, 1985

	1985	1984
Balance, beginning of year	$ 4,516,000	$3,500,000
Add: Authorizations during year	5,776,940	1,016,000
Deduct: Accounts written off	135,000	......
Balance, end of year	$10,157,940	$4,516,000
Comprising:		
Loans advanced	$ 6,465,990	$3,665,990
Loans authorized but unadvanced	691,950	732,000
Free balance	3,000,000	118,010
	$10,157,940	$4,516,000

INDUSTRIAL EXPANSION FUND

Details of Continuity of Fund

Under the Industrial Development Act

for the year ended March 31, 1985

	1985	1984
Advanced from Consolidated Fund		
Balance, beginning of year	$116,550,425	$100,627,985
Add: Advanced during year	12,527,630	10,280,546
Loans transferred in	......	19,289,609
	129,078,055	130,198,140
Deduct: Repayments during year	4,182,657	5,887,353
Accounts written off	1,297,803	282,452
Asset charged to capital expenditures	......	7,477,910
Balance, end of year	123,597,595	116,550,425
Advanced from Special Reserve Account		
Balance, beginning of year	643,054	1,085,100
Deduct: Repayments during year	54,031	442,046
Balance, end of year	589,023	643,054
Loans authorized but unadvanced — Consolidated fund		
Balance, beginning of year	11,244,005	10,892,689
Add: Loans authorized during year (net)	13,414,000	31,059,936
	24,658,005	41,952,625
Deduct: Advanced during year	12,308,414	30,708,620
Balance, end of year	12,349,591	11,244,005
Balance forward	$136,536,209	$128,437,484

Details of Continuity of Fund (Continued)

	1985	1984
Brought forward	$136,536,209	$128,437,484
Funds committed to cover bank and mortgage guarantees		
Balance, beginning of year	76,819,135	55,913,278
Add: Guarantees authorized during year	18,150,536	75,577,774
	94,969,671	131,491,052
Deduct: Guarantees paid out	......	2,844,417
Guarantees cancelled or expired	33,402,500	51,827,500
Balance, end of year	61,567,171	76,819,135
Free balance		
Balance, beginning of year	11,782,828	8,475,521
Add: Repayments during year	4,236,687	6,329,399
Funded guarantees expired	2,250,000	2,250,000
	18,269,515	17,054,920
Deduct: Increase in guarantees	7,423,036	3,138,083
Investment in Scotia Prince	1,559,911	2,134,009
Balance, end of year	9,286,568	11,782,828
Fund balance, end of year	$207,389,948	$217,039,447

PROVINCE OF NOVA SCOTIA

INDUSTRIAL EXPANSION FUND

Notes to Financial Statements

March 31, 1985

1. Accounting Policies

Administrative Expenses

The revenues and expenses relating to the administration of the Industrial Expansion Fund are provided for by the Department of Development and charged to the general administration vote of the Department. These revenues and expenses are not reflected in these financial statements.

2. Venture Corporations Act

The Venture Corporations Act was assented to June 5, 1980 and came into force January 28, 1981. This Act is administered by the Venture Corporations Board and was established to provide a means of encouraging investment in small businesses resident in Nova Scotia.

A company that qualifies as a venture corporation may receive loans under this Act, the proceeds of which must be used to purchase shares or grant an unsecured loan to eligible small businesses. Principal repayments and accrual of interest are not required to commence until the tenth anniversary of such loans.

The Act directs that money provided shall be financial assistance within the meaning of the Industrial Development Act, and payments made pursuant to the Act shall be made out of the Industrial Expansion Fund.

Loans receivable under the Venture Corporations Act are:

	1985	1984
Venture Corporations loans advanced	$6,465,990	$3,665,990
Less: Allowance for doubtful accounts	2,252,500	135,000
	$4,213,490	$3,530,990

3. Other assets

	1985	1984
Marine railway	$ 877,500	$ 877,500
Investment in Scotia Prince	5,036,374	3,476,463
Investment in Fish Plant	300,000	300,000
	$6,213,874	$4,653,963

The Province acquired a marine railway in Pictou, Nova Scotia in the year ending March 31, 1978 at a cost of $877,500.

The Province has entered an agreement with Prince of Fundy Cruises Limited which involves assistance in the purchase of the car-passenger ferry, Scotia Prince. The agreement requires that the Province provide mortgage guarantees and in the initial years financing of a portion of the company's mortgage payments. A portion of this financing will be repaid by the company in the later years of the agreement. The assistance provided for the year ended March 31, 1985 was $1,559,911. The assistance by the Province will amount to $6,434,267 by April 15, 1991. At the expiration of the agreement, in April 1991, the Province will have 50% ownership of the Scotia Prince.

The Province acquired the assets of a sardine plant on September 29, 1982. The plant was leased to another company, with an option to purchase the plant at the expiration of the lease on December 31, 1984 or earlier. Currently the company and the Province are in negotiations relating to the plant. Under the terms of the lease the company was required to carry out improvements. Funding of $300,000 was provided by the Province and is to be reimbursed if the option to purchase is exercised by the company.

4. Guarantees

Guarantees totalling $61,567,171 (1984, $76,819,135) have been authorized by the Governor-in-Council against the Industrial Expansion Fund. These guarantees have been provided for various purposes and may be categorized as follows:

	Total Authorized	Amount in Effect at March 31, 1985
Guarantees to banks on demand loans and lines of credit	$24,061,361	$19,193,554
Mortgage guarantees	14,462,500	12,082,500
Performance guarantees	23,043,310	20,226,348
	61,567,171	51,502,402
Allowance for guarantees likely to be honoured	......	2,120,000
	$61,567,171	$49,382,402

Included in the above guarantees in effect at March 31, 1985, is $12,082,500 (1984, $14,332,500) which is payable and recorded in United States currency. The Canadian dollar equivalent of these would be $16,475,697 (1984, $18,289,703).

AUDITOR'S REPORT

To the Chairman and Members of the
Nova Scotia Resources Development Board and
The Minister of Development

I have examined the balance sheet of the Industrial Loan Fund as at March 31, 1985 and the statement of continuity of fund for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Industrial Loan Fund as at March 31, 1985 and the continuity of the fund for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

O.P. Cormier, F.C.A.
Auditor General

Halifax, Nova Scotia
June 10, 1985

PROVINCE OF NOVA SCOTIA

INDUSTRIAL LOAN FUND

BALANCE SHEET

as at March 31, 1985

ASSETS

	1985	1984
Loans receivable		
Industrial	$17,077,263	$19,097,041
Tourist	13,472,457	13,454,933
	30,549,720	32,551,974
Investments — at cost		
Assets acquired by foreclosure	102,968	307,968
Due from Consolidated Fund		
Loans authorized but unadvanced	2,986,418	1,755,582
Free balance	8,313,490	6,817,009
	11,299,908	8,572,591
Due from Special Reserve Account		
Free balance	880,926	765,690
	$42,833,522	$42,198,223

FUND EQUITY

	1985	1984
Industrial Loan Fund	$46,259,042	$44,874,185
Less: Allowance for doubtful accounts	3,425,520	2,675,962
	$42,833,522	$42,198,223

PROVINCE OF NOVA SCOTIA

INDUSTRIAL LOAN FUND

Statement of Continuity of Fund

for the year ended March 31, 1985

	1985	1984
Balance, beginning of year	$44,874,185	$45,238,756
Add: Authorizations during year (net)	1,533,857	16,143
	46,408,042	45,254,899
Deduct: Accounts written off	149,000	148,914
Authorizations cancelled	......	231,800
	149,000	380,714
Balance, end of year	$46,259,042	$44,874,185
Comprising:		
Loans advanced and guarantees in effect	$34,078,208	$35,535,904
Loans authorized but unadvanced	2,986,418	1,755,582
Free balance	9,194,416	7,582,699
	$46,259,042	$44,874,185

PROVINCE OF NOVA SCOTIA

INDUSTRIAL LOAN FUND

Details of Continuity of Fund

for the year ended March 31, 1985

	1985	1984
Advanced from Consolidated Fund		
Balance, beginning of year	$34,238,447	$36,715,423
Add: Advanced during year (net)	2,840,021	1,499,767
	37,078,468	38,215,190
Deduct: Repayments	4,033,481	3,827,829
Accounts written off	149,000	148,914
	4,182,481	3,976,743
Balance, end of year	32,895,987	34,238,447
Advanced from Special Reserve Account		
Balance, beginning of year	1,297,457	1,472,639
Deduct: Repayments	115,236	175,182
Balance, end of year	1,182,221	1,297,457
Loans authorized but unadvanced — Consolidated Fund		
Balance, beginning of year	1,755,582	427,571
Add: Authorizations during year (net)	4,070,857	2,827,778
	5,826,439	3,255,349
Deduct: Advanced during year	2,840,021	1,499,767
Balance, end of year	2,986,418	1,755,582
Funds committed to cover mortgage guarantees		
Balance, beginning of year	......	572,180
Deduct: Guarantee commitment paid	......	572,180
Balance, end of year	......	......
Free balance		
Balance, beginning of year	7,582,699	6,050,943
Add: Repayments	4,148,717	4,003,010
Guarantee commitment paid	......	572,180
	11,731,416	10,626,133
Deduct: Loans authorized (net)	2,537,000	3,043,434
Balance, end of year	9,194,416	7,582,699
Fund balance, end of year	$46,259,042	$44,874,185

PROVINCE OF NOVA SCOTIA

INDUSTRIAL LOAN FUND

Note to Financial Statements

March 31, 1985

1. **Accounting Policies**

Administrative Expenses

The revenues and expenses relating to the administration of the Industrial Loan Fund are provided for by the Department of Development and charged to the general administration vote of the Department. These revenues and expenses are not reflected in these financial statements.

AUDITOR'S REPORT

To the Members of the
Legislative Assembly

I have examined the statement of Members' Retiring Allowance Account for the year ended March 31, 1985. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this statement presents fairly the transactions of the Members' Retiring Allowance Account for the year ended March 31, 1985 in accordance with the provisions of the Members' Retiring Allowances Act, applied on a basis consistent with that of the preceding year.

O.P. Cormier, F.C.A.
Auditor General

Halifax, Nova Scotia
July 16, 1985

PROVINCE OF NOVA SCOTIA

STATEMENT OF MEMBERS' RETIRING ALLOWANCE ACCOUNT UNDER THE MEMBERS' RETIRING ALLOWANCE ACT

for the year ended March 31, 1985

	1985	1984
Balance, beginning of year	$1,087,537	$ 834,126
Add:		
Standard contributions		
Members	185,045	171,770
Government	185,045	171,770
Interest	136,137	104,544
Past service contributions		
Members	74,005	31,733
Government	15,061	35,330
Past service interest	35,780	8,214
	631,073	523,361
Deduct:		
Allowances (Pensions)	388,543	262,519
Refunds — Contributions	10,557	7,138
— Interest on contributions	1,136	293
	400,236	269,950
Balance, end of year	$1,318,374	$1,087,537
Note: Number of contributors	52	52
Number of persons receiving allowances	51	45

AUDITOR'S REPORT

To the Chairman and Members of the
Board of Commissioners of Public Utilities

I have examined the balance sheet of the Nova Scotia Board of Commissioners of Public Utilities as at December 31, 1984 and the statement of expenditures and recoveries for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at December 31, 1984 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 of the financial statements, applied on a basis consistent with that of the previous year.

O.P. Cormier, F.C.A.
Auditor General

Halifax, Nova Scotia
April 16, 1985

PROVINCE OF NOVA SCOTIA

BOARD OF COMMISSIONERS OF PUBLIC UTILITIES

BALANCE SHEET

as at December 31, 1984

ASSETS

	1984	1983 (As Restated)
Current		
Cash	$100,433	$ ......
Accounts receivable	12,164	32,616
Short-term investments	109,349	247,598
Due from Public Utilities	7,795	......
	$229,741	$280,214

LIABILITIES

	1984	1983 (As Restated)
Current		
Bank overdraft	$	$ 20,401
Accounts payable	18,640	63,172
Due to Public Utilities	......	12,064
	18,640	95,637
Long-term		
Future pension liability (Note 3)	56,377	29,853
	75,017	125,490
Advances for Working Capital		
Province of Nova Scotia	125,000	125,000
Public Utilities	29,724	29,724
	154,724	154,724
	$229,741	$280,214

PROVINCE OF NOVA SCOTIA

BOARD OF COMMISSIONERS OF PUBLIC UTILITIES

Statement of Expenditures and Recoveries

for the year ended December 31, 1984

	1984	1983 (As Restated)
Expenditures		
Advertising	$ 3,259	$ ......
Books and reports	11,583	4,315
Consultant fees	33,450	90,883
Dues and fees	4,681	2,840
Equipment and maintenance	41,996	59,959
Miscellaneous	1,191	1,231
Office supplies and postage	18,419	24,148
Relocation expenses	......	982
Rent and business taxes	117,452	109,748
Salaries and employees' benefits	695,942	670,150
Telephone and telegraph	18,199	18,460
Transcription services	11,102	3,950
Travel	37,591	18,689
	994,865	1,005,355
Recoveries		
Interest income	25,106	31,452
Province of Nova Scotia (Note 5)	516,600	521,400
	541,706	552,852
Excess of expenditures over recoveries	$453,159	$ 452,503

Schedule of Continuity

Due to Public Utilities

as at December 31, 1984

Balance, beginning of year		
As previously reported	$ 46,427	$107,767
Prior period adjustment (Note 6)	(34,363)	......
As restated	12,064	107,767
Add: Assessments received	433,300	356,800
	445,364	464,567
Deduct: Excess of expenditures over recoveries	453,159	452,503
Balance, end of year	($ 7,795)	$ 12,064

PROVINCE OF NOVA SCOTIA

BOARD OF COMMISSIONERS OF PUBLIC UTILITIES

Notes to Financial Statements

for the year ended December 31, 1984

1. **Authority and Activities**

The Board of Commissioners of Public Utilities is responsible for the administration of the Public Utilities Act. Section 14(1) of the Public Utilities Act requires the Board to estimate its expenditures in administering the Act and assess them against the public utilities. These financial statements disclose the Board's expenditures, recoveries, assessments, assets and liabilities associated with its activities under the Public Utilities Act.

The Board is also responsible for the administration of several other Provincial statutes. Expenditures incurred by the Board in administering these other acts are recovered from the Province of Nova Scotia.

2. **Accounting Policies**

These financial statements have been prepared in accordance with generally accepted accounting principles modified by the policy of charging fixed asset acquisitions to expense in the year of purchase.

3. **Future Pension Liability**

Employees of the Board are entitled to purchase pension service credits for certain years of war service. Any increase in an employee's pension as a result of the purchase of war service is the responsibility of the Board. Any such increase will be billed to the Board when pension payments commence upon the employee's retirement.

The Future Pension Liability is designed to meet future obligations for war service credits. At December 31, 1984 the balance of $56,377 consists of accumulated employee contributions of $44,311 and interest of $12,066.

4. **Lease Agreement**

The Board entered into a five year lease agreement for office space in Halifax which expires January 31, 1985. The lease calls for monthly payments of $8,393 plus an escalation provision for maintenance, power and property taxes.

In February, 1985 the Board entered into a new lease agreement which expires January 31, 1990. The lease calls for monthly payments of a base amount of $9,326 plus the Board's portion of cleaning and maintenance, power and property taxes.

5. Recoveries — Province of Nova Scotia

The following are estimated expenditures of the Board in administering legislation other than the Public Utilities Act. These expenditures are recoverable from the Province of Nova Scotia and are not charged to the public utilities.

	1984	1983
Gasoline and Fuel Oil Licensing Act	$178,700	$181,100
Salvage Yard Licensing Act	47,900	48,600
Motor Carriers Licensing Act	273,700	276,400
Automobile Insurance Act	16,300	15,300
	$516,600	$521,400

6. Prior Period Adjustment

At December 31, 1983 the Board established a receivable from a utility in the amount of $46,549 concerning cost sharing on a special consultant study. Only $12,186 was eligible for recovery. The difference of $34,363 represents consulting fees incurred in 1983 and prior years figures have been restated to reflect this. The effect of the adjustment is to reduce accounts receivable at December 31, 1983 and increase expenses for 1983 by $34,363.

AUDITOR'S REPORT

To the Chairman and Members of the
Nova Scotia Crop and Livestock
Insurance Commission and to the
Minister of Agriculture and Marketing

I have examined the balance sheet of the Nova Scotia Crop and Livestock Insurance Commission as at March 31, 1985, and the statement of revenues and expenses of the Commission and the statement of continuity of the Crop and Livestock Insurance Fund for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly, included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

O.P. Cormier, F.C.A.
Auditor General

Halifax, Nova Scotia
August 13, 1985

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA CROP AND LIVESTOCK INSURANCE COMMISSION

BALANCE SHEET

as at March 31, 1985

ASSETS

	1985	1984
Current		
Cash	$ 10,978	$ 24,643
Short-term investments	2,294,486	1,667,482
Accounts receivable — premiums	399	1,372
Accrued interest receivable	26,472	62,778
	$2,332,335	$1,756,275

LIABILITIES AND FUND

	1985	1984
Current		
Unearned premiums	$ 35,235	$ 36,079
Insurees' deposits	1,046	1,462
Provision for payment of unsettled indemnities	10,462	3,731
	46,743	41,272
Long-Term		
Advance from Province of Nova Scotia	230,000	230,000
Crop and Livestock Insurance Fund		
Crop insurance	1,871,390	1,328,207
Livestock insurance	184,202	156,796
	2,055,592	1,485,003
	$2,332,335	$1,756,275

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA CROP AND LIVESTOCK INSURANCE COMMISSION

Statement of Continuity

Crop and Livestock Insurance Fund

for the year ended March 31, 1985

	Crop Insurance	Livestock Insurance	Totals 1985	Totals 1984
Balance, beginning of year........	$1,328,207	$156,796	$1,485,003	$1,289,830
Add: Net income	543,183	27,406	570,589	195,173
Balance, end of year.............	$1,871,390	$184,202	$2,055,592	$1,485,003

Statement of Revenues and Expenses

for the year ended March 31, 1985

	Crop Insurance	Livestock Insurance	Totals 1985	Totals 1984
Revenues				
Insurance premiums (Schedule A)	$445,554	$43,114	$488,668	$479,070
Interest income............	233,182	......	233,182	160,610
Miscellaneous.............	160	......	160	1,105
	678,896	43,114	722,010	640,785
Expenses				
Indemnity claims (Schedule A)	135,713	15,708	151,421	445,383
Administrative expenses (Schedule B)............	231,416	......	231,416	220,464
	367,129	15,708	382,837	665,847
Income (deficiency) before Government contribution	311,767	27,406	339,173	(25,062)
Contributions by the Province of Nova Scotia (Note 1)	231,416	......	231,416	220,235
Net income	$543,183	$27,406	$570,589	$195,173

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA CROP AND LIVESTOCK INSURANCE COMMISSION

Notes to Financial Statements

March 31, 1985

1. Accounting Policies

Government Contributions

The Department of Agriculture and Marketing pays the administrative expenses of the Commission. This amount is shown as a contribution by the Province of Nova Scotia on the Statement of Revenues and Expenses.

Income and Expenses

Interest income and administrative expenses are attributed 100% to the crop insurance fund.

Fixed Assets

The costs of furniture and equipment purchases are expensed 100% in the year of acquisition.

2. Crop Re-Insurance Fund

The Province is party to an agreement with the Government of Canada, whereby, the Province makes advances to a fund administered by the Government of Canada called the Crop Re-Insurance Fund of Canada for Nova Scotia. The purpose of this Fund is to assist the Province of Nova Scotia when there is a requirement by the Province to make advances to the Commission for the payment of crop insurance indemnities. The balance of the non-interest bearing advances on hand in this Fund belonging to the Province as at March 31, 1985 was $364,760. Transactions concerning this Fund are not recorded in the accounting records of the Commission.

Schedule A

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA CROP AND LIVESTOCK INSURANCE COMMISSION

Premium Revenue and Indemnity Claims

for the year ended March 31, 1985

	Premium Revenue				Indemnity Claims	
	Farmer	Federal	1985	1984	1985	1984
Crop Insurance						
Spring grain	$ 18,819	$ 18,819	$ 37,638	$ 42,344	$ 14,467	$ 26,335
Winter grain	9,582	9,582	19,164	22,416	11,620	24,665
Tree fruit	59,051	59,051	118,102	102,452	9,976	225,238
Tobacco	25,160	25,160	50,320	48,448	......	......
Corn	14,635	14,635	29,270	29,264	6,564	16,952
Peas and beans	71,740	71,740	143,480	139,398	63,285	138,159
Blueberries	18,145	18,145	36,290	38,604	24,971	2,889
Strawberries	4,253	4,253	8,506	10,590	1,833	5,314
Forage	1,392	1,392	2,784	3,004	2,997	1,431
	222,777	222,777	445,554	436,520	135,713	440,983
Livestock Insurance						
Dairy	43,114	......	43,114	42,550	15,708	4,400
Total	$265,891	$222,777	$488,668	$479,070	$151,421	$445,383

Schedule B

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA CROP AND LIVESTOCK INSURANCE COMMISSION

Administrative Expenses

for the year ended March 31, 1985

	1985	1984
Salaries and wages	$168,907	$154,818
Travel	24,719	27,762
Professional and special services	5,130	7,184
Supplies and services	16,392	14,898
Other	16,268	15,802
	$231,416	$220,464

AUDITOR'S REPORT

To the Chairman and Members of the
Nova Scotia Farm Loan Board and to the
Minister of Agriculture and Marketing

I have examined the balance sheet of the Nova Scotia Farm Loan Board as at March 31, 1985. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this balance sheet presents fairly the financial position of the Nova Scotia Farm Loan Board as at March 31, 1985 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

O. P. Cormier, F.C.A.
Auditor General

Halifax, Nova Scotia
May 23, 1985

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA FARM LOAN BOARD

Balance Sheet

as at March 31, 1985

ASSETS

	1985	1984
Accounts receivable	$ 117,771	$ 100,342
Loans receivable (Note 2)	112,103,803	109,716,623
Real estate (Note 3)	11,443,034	11,011,730
	$123,664,608	$120,828,695

LIABILITIES

	1985	1984
Reserve for future premium increase in borrowers' group life and disability insurance	$ 286,588	$ 575,702
Advance from Department of Finance	131,338,597	122,552,993
Less: Allowance for doubtful accounts		
Nova Scotia Pork Price Stabilization Board	4,960,577	......
Farm Loan Board accounts	3,000,000	2,300,000
	7,960,577	2,300,000
Net advances	123,378,020	120,252,993
	$123,664,608	$120,828,695

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA FARM LOAN BOARD

Notes to Balance Sheet

as at March 31, 1985

1. **Accounting Policies**

Expenditures

Revenues and expenditures of the Farm Loan Board are not reflected on the balance sheet. These items are included in the revenues and expenditures of the Department of Agriculture and Marketing.

	1985	1984
2. **Loans Receivable**		
Farm loans	$114,130,962	$107,905,515
Nova Scotia Pork Price Stabilization Board	4,960,577	3,355,409
Rural housing loans	704	2,307
Timber loans	972,137	753,392
	$120,064,380	$112,016,623
Less: Allowance for doubtful accounts		
Nova Scotia Pork Price Stabilization Board	4,960,577	......
Farm Loan Board accounts	3,000,000	2,300,000
	7,960,577	2,300,000
	$112,103,803	$109,716,623

Advances to the Nova Scotia Pork Price Stabilization Board are authorized by the Department of Agriculture and Marketing under the Pork Price Stabilization program. The Nova Scotia Farm Loan Board carries these advances in its accounts, but is not responsible for administration of the program or monitoring the individual advances to hog farmers.

3. **Real estate — at cost**

	1985	1984
Land consolidation, ARDA	$ 592,587	$ 709,092
Less: Federal Government share of cost of ARDA properties	385,893	452,539
	206,694	256,553
Land bank	9,693,206	9,302,684
Real estate being leased or held	1,471,508	1,380,867
Community pastures	71,626	71,626
	$ 11,443,034	$ 11,011,730

4. **Commitments**

As at March 31, 1985, the Board had authorized loans of $3,636,568 (1984, $3,876,511) which had not been disbursed.

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA FARM LOAN BOARD

Continuity of Loans Receivable

for the year ended March 31, 1985

	1985	1984
Balance, beginning of year	$112,016,623	$106,439,077
Add: Advances made		
Farm loans	15,925,548	13,307,540
Nova Scotia Pork Price Stabilization Board	1,613,118	1,599,738
Timber loans	289,991	74,517
Transfers from real estate to farm loans	1,138	......
	17,829,795	14,981,795
Deduct: Payments received		
Farm loans	8,983,397	7,769,942
Nova Scotia Pork Price Stabilization Board	7,950	94,601
Rural housing loans	1,603	491
Timber loans	71,246	96,174
Transfers from farm loans to real estate	717,842	1,443,041
	9,782,038	9,404,249
Balance, end of year	$120,064,380	$112,016,623
Less: Allowance for doubtful accounts		
Nova Scotia Pork Price Stabilization Board	4,960,577	......
Farm Loan Board accounts	3,000,000	2,300,000
	7,960,577	2,300,000
	$112,103,803	$109,716,623

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA HOSPITAL

Statement of Revenue and Expense

year ended March 31, 1985

	1985	1984
Revenue		
Inpatient Services		
Department of Health	$20,265,600	$17,344,300
Federal Government	37,189	53,103
Municipal Government	2,713	7,516
Other	4,428	13,352
	20,309,930	17,418,271
Other Recoveries		
M.S.I. — Doctors	2,433,177	2,222,153
Dietary	350,412	354,174
Room	105,145	92,395
Ancillary Operations — Drug Distribution	11,016,543	9,404,798
— Central Laundry	1,593,202	1,504,513
Services To Other Institutions	724,275	631,571
Equipment Purchases	179,457	110,410
Sundry	25,659	45,836
	16,427,870	14,365,850
Total Revenue	36,737,800	31,784,121
Expenses		
Nursing Service	7,960,212	7,368,230
Medical Staff	1,907,446	1,748,417
Diagnostic and Therapeutic	1,987,553	1,924,238
Drugs and Medical Surgical Supplies	244,229	205,005
Administration	1,712,586	1,607,400
Employee Benefits	1,936,896	124,821
Educational Programs	371,791	388,055
Dietary	2,495,565	2,463,822
Laundry and Linen	396,459	388,611
Housekeeping	1,038,445	968,806
Plant Operation and Maintenance	2,911,286	2,811,775
Ancillary Operations — Drug Distribution	11,102,481	9,414,720
— Central Laundry	1,600,774	1,437,785
Equipment Purchases	179,457	110,410
Other Support Services	766,140	706,186
Total Expenses	36,611,320	31,668,281
Surplus Due to Department of Health	$ 126,480	$ 115,840

Note: The above statement of Revenue and Expense of the Nova Scotia Hospital is prepared on an accrual basis, reflecting revenues and expenses related to operations for the fiscal year. The Department of Finance processes and records receipts and disbursements for the hospital and at March 31, 1985, inventory of the Province includes $2,180,467 of the Nova Scotia Hospital.

AUDITOR'S REPORT

To the Chairman and Members of
the Nova Scotia Legal Aid Commission

I have examined the balance sheet of the Nova Scotia Legal Aid Commission as at March 31, 1985, the statements of revenues and expenditures, and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Nova Scotia Legal Aid Commission as at March 31, 1985 and the results of its operations and the changes in its surplus for the year then ended, in accordance with the accounting policies set out in Note 2 of the financial statements applied on a basis consistent with that of the preceding year.

O. P. Cormier, F.C.A.
Auditor General

Halifax, Nova Scotia
May 15, 1985

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA LEGAL AID COMMISSION

BALANCE SHEET

as at March 31, 1985

ASSETS

	1985	1984
Current		
Cash	$	$ 27,008
Term deposits	......	300,000
Grant receivable	216,000	......
	216,000	327,008
Furniture, equipment, and leasehold improvements (Note 2)	1	1
	$216,001	$327,009

LIABILITIES AND SURPLUS

	1985	1984
Current		
Bank overdraft	$ 6,788	$ ......
Accounts payable	34,369	35,012
Employee benefits payable	77,229	63,635
Accrued private solicitors' fees	72,139	38,211
	190,525	136,858
Surplus	25,476	190,151
	$216,001	$327,009

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA LEGAL AID COMMISSION

Statement of Surplus

for the year ended March 31, 1985

	1985	1984
Surplus, beginning of year	$190,151	$ 66,331
Less: Excess of expenditures over revenues	164,675	(123,820)
Surplus, end of year	$ 25,476	$190,151

Statement of Revenues and Expenditures

for the year ended March 31, 1985

	1985	1984
Revenues		
Grants — Province of Nova Scotia	$3,313,600	$2,945,000
— Federal Department of Justice	......	28,772
Interest	112,996	97,026
Other income	16,735	39,646
	3,443,331	3,110,444
Expenditures		
Advertising	......	854
Consultant fees	......	28,772
Equipment purchases	27,255	35,221
Equipment leasing and maintenance	29,442	28,762
Grants	66,800	62,400
Library	40,427	39,815
Membership, meetings and conferences	85,641	55,635
Office disbursements	71,709	46,454
Private solicitors' fees	338,067	207,930
Professional fees	2,399	3,307
Salaries and benefits	2,458,621	2,069,788
Supplies and services	339,300	268,297
Travel	148,345	139,389
	3,608,006	2,986,624
Excess of expenditures over revenues	$ 164,675	$ (123,820)

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA LEGAL AID COMMISSION

Notes to Financial Statements

for the year ended March 31, 1985

1. **Authority and Activities**

The Nova Scotia Legal Aid Commission was established pursuant to Section 3(1) of the Legal Aid Act. The Legal Aid Act and Regulations stipulate that the Commission can provide legal service to persons whose income is derived primarily from Municipal or Provincial Social Assistance or to persons in an equivalent position.

Commission activities are funded by a grant from the Province of Nova Scotia. The Province in turn receives a contribution from the Government of Canada for legal aid provided by the Commission.

2. **Accounting Policies**

These financial statements have been prepared in accordance with generally accepted accounting principles modified by the policy of charging fixed asset acquisitions to expense in the year of purchase.

3. **Commitments**

a) The Nova Scotia Legal Aid Commission assigns cases to private solicitors where a conflict of interest arises or when choice of counsel is elected by the client in certain criminal cases. The Nova Scotia Legal Aid Commission estimates that in addition to the $72,139 liability for unbilled private solicitors' fees reflected in the financial statements a further expenditure of $77,048 will be required to complete these cases.

b) The Commission has entered into leases for the Halifax, Amherst, and Annapolis/Digby Offices. The remaining eight offices have verbal month to month agreements.

Pertinent lease details are as follows:

Office	**Expiry**	**Annual Base Rent**
Halifax	December 31,1992	$67,200
Amherst	July 31, 1986	$ 6,000
Annapolis/Digby	September 30, 1987	$ 5,100

Annual rent for the Halifax Office will increase to $70,560 on January 1, 1989. The lessee is required to pay 80% of any increase in real property taxes and heating costs over the 1984 base level.

The Amherst Office is required to pay a proportionate share of increases in municipal taxes, insurance, and heating costs over the 1983 base level.

4. **Trust Funds**

As at March 31, 1985, $56,779 was held in trust for clients of Legal Aid lawyers. These trust funds are not reflected in these financial statements. They are subject to review under the provisions of Regulation 43 of the Barristers' and Solicitors' Act.

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA LEGAL AID COMMISSION

Schedule of Expenditures

for the year ended March 31, 1985

	1985	1984
Advertising	$	$ 854
Consulting fees	......	28,772
Equipment and maintenance	27,255	35,221
Equipment leasing and maintenance	29,442	28,762
Grants	66,800	62,400
Library	40,427	39,815
Membership, meetings and conferences	85,641	55,635
Office disbursements		
Criminal	23,105	11,652
Civil and Family	48,378	34,802
Young Offender	226	......
	71,709	46,454
Private solicitors' fees		
Civil and Family — conflicts	113,672	78,937
Criminal — choice of counsel	59,770	50,973
Criminal — conflicts	160,796	78,020
Young Offender — conflicts	3,829	......
	338,067	207,930
Professional fees	2,399	3,307
Salaries and employee benefits	2,458,621	2,069,788
Supplies and services		
General cleaning and office expense	33,602	26,688
Heat, light and water	11,754	12,068
Printing and stationery	52,943	27,034
Rent, insurance and taxes	135,141	115,161
Telephone and postage	105,860	87,346
	339,300	268,297
Travel	148,345	139,389
	$3,608,006	$2,986,624

AUDITOR'S REPORT

To the Honourable Ronald S. Russell
Minister in Charge of Administration
Liquor Control Act
Province of Nova Scotia
Halifax, Nova Scotia

We have examined the balance sheet of The Nova Scotia Liquor Commission as at March 31, 1985 and the statements of income and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles as modified by note 1(b) applied on a basis consistent with that of the preceding year.

THORNE RIDDELL
Chartered Accountants

Halifax, Nova Scotia
May 23, 1985

PROVINCE OF NOVA SCOTIA

THE NOVA SCOTIA LIQUOR COMMISSION

BALANCE SHEET

as at March 31, 1985

ASSETS

	1985	1984
Current Assets		
Cash	$ 2,893,038	$ 3,168,377
Accounts receivable	425,063	284,925
Inventories of stock in warehouse and stores	10,751,359	11,188,415
Prepaid expenses	562,848	646,096
	14,632,308	15,287,813
Fixed Assets		
Furniture, fixtures and portable equipment	3,448,176	3,191,052
Other equipment	1,994,631	1,846,361
Land and buildings	8,290,050	8,265,874
Capital and leasehold improvements	7,651,102	7,078,712
	21,383,959	20,381,999
Less: accumulated depreciation	17,593,928	16,284,629
	3,790,031	4,097,370
	$18,422,339	$19,385,183

LIABILITIES

	1985	1984
Current Liabilities		
Accounts payable	$ 6,174,837	$ 5,485,409
Minister of Finance		
Balance at beginning of year	13,899,774	14,006,478
Remittances	13,899,774	14,006,478
	......	......
Current year		
Net income		
Nova Scotia Liquor Commission	79,551,306	74,793,574
Liquor License Board (note 2)	......	806,200
	79,551,306	75,599,774
Remittances	67,303,804	61,700,000
Due to Minister of Finance	12,247,502	13,899,774
	$18,422,339	$19,385,183

Leases (note 3)

PROVINCE OF NOVA SCOTIA

THE NOVA SCOTIA LIQUOR COMMISSION

STATEMENT OF INCOME

year ended March 31, 1985

	1985	%	1984	%
Sales	$274,033,986	100.0	$256,584,122	100.0
Cost of goods sold	144,293,859	52.7	134,556,745	52.4
Gross profit	129,740,127	47.3	122,027,377	47.6
Stores operating expenses, including depreciation of $1,255,032 (1984, $1,459,980)	23,365,480	8.5	21,674,033	8.5
Income, store operations	106,374,647	38.8	100,353,344	39.1
Administrative expenses, including depreciation of $203,138 (1984, $104,136)	8,772,960	3.2	7,843,492	3.1
Other revenue	(1,973,020)	(0.7)	(1,545,471)	(0.6)
Other expenses	330,567	0.1	319,606	0.1
	7,130,507	2.6	6,617,627	2.6
	99,244,140	36.2	93,735,717	36.5
Maintenance of Royal Canadian Mounted Police (note 4)	19,692,834	7.2	18,942,143	7.4
Net income, Nova Scotia Liquor Commission	79,551,306	29.0	74,793,574	29.1
Net income, Liquor License Board operations, including depreciation of nil (1984, $1,304)	......	......	806,200	0.3
NET INCOME	$ 79,551,306	29.0	$ 75,599,774	29.4

PROVINCE OF NOVA SCOTIA

THE NOVA SCOTIA LIQUOR COMMISSION

Statement of Changes in Financial Position

year ended March 31, 1985

	1985	1984
Working Capital derived from		
Current operations		
Net income	$79,551,306	$75,599,774
Depreciation not involving working capital	1,458,170	1,565,420
	81,009,476	77,165,194
Working Capital applied to		
Purchase of fixed assets (net)	1,150,831	1,852,801
Remittances to Minister of Finance	81,203,578	75,706,478
	82,354,409	77,559,279
Decrease in working capital	1,344,933	394,085
Working Capital at beginning of year	9,802,404	10,196,489
Working Capital at end of year	$ 8,457,471	$ 9,802,404

THE NOVA SCOTIA LIQUOR COMMISSION

NOTES TO FINANCIAL STATEMENTS
year ended March 31, 1985

1. **Accounting Policies**

(a) Inventories

Inventories of stock in warehouse and stores are valued at the lower of cost and net realizable value. Customs and excise tax have not been included where payment is due upon shipment from bonded warehouse.

(b) Fixed assets

Fixed assets are stated at cost. Depreciation, excepting amounts determined for furniture, fixtures, portable equipment, other equipment and capital and leasehold improvements, is provided in accordance with generally accepted accounting principles on the following basis:

Furniture, fixtures, portable equipment, other equipment and capital and leasehold improvements	99% of cost in the year of acquisition
Land and buildings	5% straight-line

Land costs which normally would not be depreciated are written off due to the retention of proceeds by the Province of Nova Scotia.

2. **Liquor License Board**

Effective July 8, 1983 the Liquor License Board became a separate entity in accordance with new enabling legislation in the Liquor Control Act. All revenues and expenditures of the Board subsequent to this date are reported independently to the Minister in Charge of Administration, Liquor Control Act.

3. **Leases**

The Commission leases buildings, premises and equipment under operating leases which expire at various dates between 1985 and 2005. Some of these operating leases contain renewal options at the end of the initial lease term.

The following is an approximate schedule by years of future minimum rental payments required under operating leases that have initial lease terms in excess of one year, as of March 31, 1985:

1986	$ 1,644,627
1987	1,543,564
1988	1,433,372
1989	1,384,404
1990 to 2005	10,123,732
Total minimum payments required	$16,129,699

4. **Maintenance of Royal Canadian Mounted Police**

Payments are made for the maintenance of the Royal Canadian Mounted Police in accordance with the Liquor Control Act.

AUDITOR'S REPORT

To the Honourable Ronald S. Russell
Minister in Charge of Administration
Liquor Control Act
Province of Nova Scotia
Halifax, Nova Scotia

We have examined the balance sheet of The Nova Scotia Liquor License Board as at March 31, 1985 and the statement of income for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Board as at March 31, 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles as modified by note 1, applied on a basis consistent with that of the preceding period.

THORNE RIDDELL
Chartered Accountants

Halifax, Nova Scotia
May 3, 1985

PROVINCE OF NOVA SCOTIA

THE NOVA SCOTIA LIQUOR LICENSE BOARD

BALANCE SHEET

as at March 31, 1985

ASSETS

	1985	1984
Current Assets		
Cash	$ 64,860	$ 314,436
Accounts receivable	9,652	282,906
Prepaid expenses	5,407	4,601
	$ 79,919	$ 601,943

LIABILITIES

	1985	1984
Current Liabilities		
Accounts payable	$ 65,627	$ 76,397
Deferred revenue	89,172	......
	154,799	76,397
Due to (from) Minister of Finance		
Balance at beginning of year	525,546	......
Current year		
Net income	3,892,688	2,775,546
Remittances	(4,493,114)	(2,250,000)
	(74,880)	525,546
	$ 79,919	$ 601,943

PROVINCE OF NOVA SCOTIA

THE NOVA SCOTIA LIQUOR LICENSE BOARD

Statement of Income

year ended March 31, 1985

	1985	For the period from July 8, 1983 to Mar. 31, 1984
Revenues		
License revenue charge	$5,327,802	$3,720,609
License sales	340,889	292,730
License application fees	19,815	12,644
License transfer fees	7,300	5,045
Interest	10,352	36,024
Miscellaneous revenue	750	3,020
	5,706,908	4,070,072
Administrative expenses	1,814,220	1,294,526
Net Income	$3,892,688	$2,775,546

PROVINCE OF NOVA SCOTIA

THE NOVA SCOTIA LIQUOR LICENSE BOARD

Notes to Financial Statements

year ended March 31, 1985

1. **Accounting Policy**

These financial statements have been prepared in accordance with generally accepted accounting principles except that purchases of furniture, equipment and leasehold improvements are expensed in the year of acquisition.

2. **Operations**

Effective July 8, 1983 the Nova Scotia Liquor License Board became a separate entity in accordance with new enabling legislation in the Liquor Control Act, responsible for all accounting and reporting related thereto. All reporting was previously done through the financial statements for the Nova Scotia Liquor Commission.

PROVINCE OF NOVA SCOTIA

THE NOVA SCOTIA LIQUOR LICENSE BOARD

Schedule of Administrative Expenses

for the year ended March 31, 1985

	1985	For the period from July 8, 1983 to Mar. 31, 1984
Salaries	$1,127,395	$ 786,606
Employee benefits	141,015	86,755
Travel	194,485	208,101
Administration (Nova Scotia Liquor Commission)	79,905	57,461
Plebiscites	16,852	7,923
Rent	58,190	41,219
Stationery and supplies	36,656	24,386
Telephone	22,376	14,282
Miscellaneous	24,681	26,553
Advertising	14,894	17,732
Postage	11,002	10,000
Civic taxes	4,855	2,060
Insurance	265	219
Professional fees	5,922	5,779
Furniture and equipment	25,140	5,450
Leasehold improvements	50,587	......
	$1,814,220	$1,294,526

AUDITOR'S REPORT

To the Chairman and Members of the
Nova Scotia Lottery Commission and to the
Minister of Culture, Recreation and Fitness

I have examined the balance sheet of the Nova Scotia Lottery Commission as at March 31, 1985 and the statement of revenues and expenses for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

O.P. Cormier, F.C.A.
Auditor General

Halifax, Nova Scotia
August 29, 1985

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA LOTTERY COMMISSION

BALANCE SHEET

as at March 31, 1985

ASSETS

	1985	1984
Current		
Cash	$ 9,958	$ 7,707
Accounts receivable	......	6,067
Due from Atlantic Lottery Corporation Inc.	1,810,008	2,202,188
	1,819,966	2,215,962
Long-term		
Due from Atlantic Lottery Corporation Inc.	242,648	253,756
Investment in Interprovincial Lottery Corporation, at cost (Note 3)	1	1
	242,649	253,757
	$2,062,615	$2,469,719

LIABILITIES AND EQUITY

	1985	1984
Current		
Accounts payable	$ 239,993	$ 46,942
Commissions payable	165,541	207,475
Due to Province of Nova Scotia (Note 2)	1,414,433	1,961,545
	1,819,967	2,215,962
Equity in fixed assets of Atlantic Lottery Corporation Inc.	242,648	253,757
	$2,062,615	$2,469,719

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA LOTTERY COMMISSION

Statement of Revenues and Expenses

for the year ended March 31, 1985

	1985	1984
Revenues		
Income from Atlantic Lottery Corporation Inc.	$18,103,030	$15,273,743
Income from lottery licenses	965,518	837,924
Interest on short-term deposits	32,374	25,408
	19,100,922	16,137,075
Expenses		
Bank charges	42	147
Business occupancy tax	1,032	782
Commissions on ticket sales	615,373	713,252
Meetings	......	322
Memberships	549	527
Motor vehicle expenses	9,970	9,418
Office equipment	5,150	6,272
Postage	5,058	4,051
Professional fees	150	35
Rent	17,900	17,372
Salaries and employees' benefits	170,286	164,033
Supplies	8,899	3,050
Telephone and telegraph	4,097	3,961
Travel	16,943	15,127
	855,449	938,349
Excess of revenues over expenses	18,245,473	15,198,726
Less: Income from lottery licenses collected directly by Province of Nova Scotia	971,585	837,892
Net revenue due to the Province	$17,273,888	$14,360,834

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA LOTTERY COMMISSION

Notes to Financial Statements

for the year ended March 31, 1985

1. **Accounting Policy**

Equipment purchases for the lottery licensing operation are charged to expense in the year of acquisition.

2. **Due to Province of Nova Scotia**

	1985	1984
Balance, beginning of year	$ 1,961,545	$ 723,711
Add: Net revenue due to the Province	17,273,888	14,360,834
	19,235,433	15,084,545
Less: Payments to the Province	17,821,000	13,123,000
Balance, end of year	$ 1,414,433	$ 1,961,545

3. **Interprovincial Lottery Corporation**

The Interprovincial Lottery Corporation was created by the Provinces to administer the Provincial, Super Loto and Loto 649 lotteries. The Nova Scotia Lottery Commission holds one share in this Corporation on behalf of the Province of Nova Scotia.

AUDITOR'S REPORT

To the Board of Directors
Nova Scotia Power Corporation

We have examined the consolidated balance sheet of Nova Scotia Power Corporation as at March 31, 1985, and the consolidated statements of operations, retained earnings, rate stabilization reserve and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these consolidated financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

PEAT, MARWICK, MITCHELL & CO.
Chartered Accountants

Halifax, Canada
June 14, 1985

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA POWER CORPORATION

Consolidated Balance Sheet

as at March 31, 1985

with comparative figures for 1984

ASSETS

	1985	1984
	(in thousands)	
Fixed assets		
Property, plant and equipment in service	$1,566,781	$1,385,166
Less: accumulated depreciation	424,852	383,999
	1,141,929	1,001,167
Construction work in progress	9,433	118,307
	1,151,362	1,119,474
Current assets		
Cash	89	82
Short-term investments at cost	53,052	42,515
Accounts receivable	52,927	44,237
Unbilled revenue	30,275	40,033
Inventories at cost	64,874	63,893
Prepaid expenses	1,416	1,455
	202,633	192,215
Long-term receivables	586	5,896
Deferred charges less amortization		
Unrealized foreign exchange costs	63,068	60,758
Financing costs	16,108	16,229
	79,176	76,987
	$1,433,757	$1,394,572

LIABILITIES AND EQUITY

	1985	1984
	(in thousands)	
Long-term debt — note 1		
Bonds and debentures	$1,332,960	$1,242,573
Notes		
Province of Nova Scotia	61,016	65,037
Government of Canada	50,348	52,067
Other	24,203	28,659
	1,468,527	1,388,336
Less		
Payable within one year — note 1	31,574	43,197
Sinking funds — note 2	180,538	141,366
	212,112	184,563
	1,256,415	1,203,773
Current liabilities		
Bank indebtedness	2,095	2,043
Accounts payable and accrued charges	36,464	40,605
Customers' deposits and accrued interest	1,369	1,750
Accrued interest on long-term debt	40,487	39,977
Long-term debt payable within one year	31,574	43,197
	111,989	127,572
Deferred credits	6,522	5,027
Equity		
Contributed surplus	13,327	13,327
Rate stabilization reserve	36,698	36,067
Retained earnings	8,806	8,806
	58,831	58,200
	$1,433,757	$1,394,572

Commitments — note 3

See accompanying summary of significant accounting policies and notes to consolidated financial statements.

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA POWER CORPORATION

Consolidated Statement of Operations

for the year ended March 31, 1985

with comparative figures for 1984

	1985	1984
	(in thousands)	
Revenue		
Electric — note 4	$447,655	$419,683
Steam	45,478	51,962
Other	4,584	4,436
	497,717	476,081
Cost of operations		
Power generated — fuel	211,111	178,887
— other	39,986	36,029
Power purchased	8,804	21,990
Operating, maintenance and general	58,636	55,448
Grants in lieu of taxes	4,574	4,465
Depreciation	45,828	39,695
	368,939	336,514
Earnings before interest	128,778	139,567
Interest — note 5	128,147	111,663
Net earnings	$ 631	$ 27,904

See accompanying summary of significant accounting policies and notes to consolidated financial statements.

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA POWER CORPORATION

Consolidated Statement of Retained Earnings

for the year ended March 31, 1985

with comparative figures for 1984

	1985	1984
	(in thousands)	
Balance at beginning of year	$ 8,806	$ 8,806
Net earnings	631	27,904
	9,437	36,710
Appropriation to rate stabilization reserve	631	27,904
Balance at end of year	$ 8,806	$ 8,806

Consolidated Statement of Rate Stabilization Reserve

for the year ended March 31, 1985

with comparative figures for 1984

	1985	1984
	(in thousands)	
Balance at beginning of year	$36,067	$ 8,163
Appropriation from retained earnings	631	27,904
Balance at end of year	$36,698	$36,067

See accompanying summary of significant accounting policies and notes to consolidated financial statements.

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA POWER CORPORATION

Consolidated Statement of Changes in Financial Position

for the year ended March 31, 1985

with comparative figures for 1984

	1985 (in thousands)	1984
Source of working capital		
Operations		
Net earnings	$ 631	$ 27,904
Items not requiring an outlay of funds		
Depreciation	45,828	39,695
Amortization of deferred charges	4,214	6,747
	50,673	74,346
Decrease in long-term receivable	5,310	2,169
Proceeds from long-term borrowings less discount	98,710	86,408
Other transactions	1,496	1,276
Decrease in long-term debt payable within one year	11,623	......
	167,812	164,199
Use of working capital		
Net additions to fixed assets	77,716	127,750
Repayment of long-term debt	31,939	12,064
Increase in sinking funds on long-term debt	32,156	25,377
Increase in long-term debt payable within one year	......	21,415
	141,811	186,606
Increase (decrease) in working capital	26,001	(22,407)
Working capital at beginning of year	64,643	87,050
Working capital at end of year	$ 90,644	$ 64,643

See accompanying summary of significant accounting policies and notes to consolidated financial statements.

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA POWER CORPORATION

Summary of Significant Accounting Policies

March 31, 1985

Consolidation

The consolidated financial statements include the accounts of Nova Scotia Power Corporation and its wholly-owned subsidiaries, Nova Scotia Light and Power Company, Limited and Eastern Light & Power Company Limited.

Regulation

The Corporation is a crown corporation of the Province of Nova Scotia engaged in the production and sale of electric energy and steam, and is regulated by the Board of Commissioners of Public Utilities for the Province of Nova Scotia pursuant to the Public Utilities Act.

Property, Plant and Equipment

The property, plant and equipment of the Corporation are recorded at original cost net of contributions in aid of construction. Expenditures for additions, replacements and improvements, which are comprised of direct labour, material, engineering, and related overhead costs, are capitalized whereas repairs and maintenance are charged to operations. Interest on funds used during construction is capitalized monthly at an interest rate which represents the effective cost of capital determined at the preceding fiscal year end. For property replaced or renewed the original cost plus removal cost less salvage is charged to accumulated depreciation.

The excess of the Corporation's investment over the book value of subsidiaries and acquired power utilities was $30,197,000. This amount is being amortized on a straight-line basis over terms ranging from 11-30 years. At March 31, 1985, the unamortized value included in the fixed assets of the Corporation was $13,958,000.

Depreciation is provided for by the Corporation on a straight-line basis, based on useful life. The estimated useful lives for the major categories of plant in service are summarized as follows:

Functions	Useful Life in Years
Hydraulic Generation	63.6
Steam Generation	29.7
Gas Turbine Generation	23.8
Transmission	39.8
Distribution	29.4
General Plant	17.0

Depreciation expense for the year ended March 31, 1985 included $1,195,000 representing amortization of the excess of investment over book value of acquired utilities.

Foreign Currency Translation

Foreign currency amounts are translated into Canadian funds substantially in accordance with the temporal method of foreign currency translation, whereby assets and liabilities so denominated are categorized as monetary or non-monetary items as follows:

(a) Monetary items:

Cash, other current assets and liabilities, sinking funds and long-term debt are converted to Canadian dollars at the rate of exchange prevailing at the balance sheet date. The resulting differences between the translation at the original transaction date and the balance sheet date that relates to long-term debt less sinking funds are shown on the balance sheet under deferred charges.

These costs are amortized to operations over the remaining life of the debt issue or the period over which the related sinking fund will retire the debt issue, whichever is less.

(b) Non-monetary items:

Fixed assets originally acquired in foreign currencies are translated to Canadian dollars at historical exchange rates.

(c) Revenue and expense items, including interest expense on long-term debt, are reflected in operations at the rate of exchange on the date of the transaction together with any other exchange gains or losses realized from transactions affecting current operations.

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA POWER CORPORATION

Notes to Consolidated Financial Statements

March 31, 1985

1. LONG-TERM DEBT

Long-term debt (guaranteed by Province of Nova Scotia) is expressed in Canadian dollars, at rates in effect at balance sheet date and summarized by years of maturity and by currency payable is as follows:

	1985				1984	
Years of Maturity	**Principal Outstanding**			**Weighted Average Coupon Rate**	**Principal Outstanding**	**Weighted Average Coupon Rate**
	Canadian	**Foreign**	**Total**	**%**	**Total**	**%**
		(in thousands)			(in thousands)	
1985	$	$	$		$ 36,172	
1986	10,104	6,562	16,666		17,398	
1987	89,394	42,788	132,182		130,516	
1988	109,336	10,663	119,999		120,460	
1989	9,478	6,204	15,682		15,681	
1990	5,413	39,695	45,108		......	
1-5 Years	223,725	105,912	329,637	12.49	320,227	12.35
6-10 Years	108,487	30,997	139,484	7.46	182,873	7.91
11-15 Years	167,574	95,690	263,264	9.33	157,078	8.41
16-20 Years	509,366	68,350	577,716	11.10	575,607	10.86
21-25 Years	54,930	102,525	157,455	10.16	150,613	10.18
26-30 Years	971	......	971	7.03	1,938	7.44
	$1,065,053	$403,474	$1,468,527	10.65	$1,388,336	10.46
Currency payable:						
Canadian dollars			$1,065,053	11.30	$ 984,907	11.14
United States dollars			348,585	9.23	334,443	9.22
Swiss francs			41,512	6.75	46,841	6.75
Deutsche marks			13,377	7.00	22,145	7.00
			$1,468,527	10.65	$1,388,336	10.46

Long-term maturities and sinking fund requirements, including those in foreign currencies translated to Canadian currency at March 31, 1985 are as follows:

Year Ending March 31	(in thousands)
1986	$ 31,574
1987	130,783
1988	120,202
1989	27,306
1990	55,639
	$365,504

2. SINKING FUNDS

Sinking funds, including those in foreign currencies, consist of securities and cash held by the Corporation and trustees for the redemption of certain debt issues. Certain issues of bonds and debentures requiring annual redemption for sinking fund purposes provide that the Corporation may satisfy its obligation by purchasing bonds or debentures on the open market at any time prior to the due date at prices not exceeding 100% of the principal amount thereof.

The sinking funds in foreign currency were translated to Canadian currency at exchange rates in effect at March 31, 1985.

3. COMMITMENTS

(a) As at March 31, 1985, the Corporation was constructing generation, transmission and other facilities estimated to cost approximately $54.5 million of which approximately $9.4 million has been expended and an additional $9.3 million has been commited under contract.

(b) The Corporation's employees are covered by the Public Service Superannuation Plan of the Province of Nova Scotia under which contributions are made equally by the Corporation and the employees.

The Corporation provides pension benefits to employees of acquired utilities, additional to those which are payable under the existing plans for years of service prior to acquisition. According to the most recent actuarial valuation, completed as of December, 1983, $12 million of past service liability under one of these plans is unfunded. The annual amount required to fund this past service cost is $1.2 million for 18 years.

4. ELECTRIC REVENUE

Electric revenue includes payments from the Province of Nova Scotia, of rate assistance on behalf of Corporation customers, of $34,951,000 for the current year ($35,694,000 — 1984).

Electric service is provided to the Province of Nova Scotia and its agencies at the appropriate class rates as approved by the Board of Commissioners of Public Utilities for the Province of Nova Scotia.

5. INTEREST

	1985 (in thousands)	1984
Interest on long-term debt	$138,970	$132,818
Amortization of financing costs	1,445	1,437
Interest on short-term borrowings	909	288
Foreign exchange costs realized	11,107	8,666
Amortization of unrealized foreign exchange costs	2,803	5,311
Other	207	242
	155,441	148,762
Less:		
Interest charged to construction	4,599	18,748
Sinking fund earnings	18,096	14,397
Other investment income	4,599	3,954
	27,294	37,099
	$128,147	$111,663

6. RELATED PARTY TRANSACTIONS

Related party transactions are disclosed elsewhere in the consolidated financial statements.

AUDITOR'S REPORT

To the Chairman and Members of the
Board of Directors of the
Nova Scotia Research Foundation Corporation

I have examined the consolidated balance sheet of the Nova Scotia Research Foundation Corporation as at March 31, 1985 and the consolidated statements of revenues and expenses and retained earnings for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles, as modified by Note 1, applied on a basis consistent with that of the preceding year.

O.P. Cormier, F.C.A.
Auditor General

Halifax, Nova Scotia
June 6, 1985

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA RESEARCH FOUNDATION CORPORATION

CONSOLIDATED BALANCE SHEET

as at March 31, 1985

ASSETS

	1985	1984 (Restated)
Current		
Cash	$ 79,437	$ 86,898
Accounts receivable	1,489,893	1,027,062
Short-term investments	1,225,037	879,657
Inventory	408,814	253,926
	3,203,181	2,247,543
Research Endowment Fund		
Province of Nova Scotia 10.75% promissory note, maturing November 23, 1985	1,000,000	1,000,000
Fixed (Schedule 2)		
Land and buildings	2,843,267	2,843,267
Equipment	1,556,568	1,462,462
	4,399,835	4,305,729
	$8,603,016	$7,553,272

LIABILITIES AND EQUITY

	1985	1984 (Restated)
Current		
Accounts payable		
Trade	$ 408,598	$ 356,118
Province of Nova Scotia	1,710,794	1,164,204
Deferred revenue	331,726	91,823
	2,451,118	1,612,145
Research Endowment Fund		
Fund balance	1,000,000	1,000,000
Equity		
Capital equipment reserve (Note 1)	42,850	......
Contributed surplus	4,399,835	4,305,729
Retained earnings	709,213	635,398
	5,151,898	4,941,127
	$8,603,016	$7,553,272

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA RESEARCH FOUNDATION CORPORATION

Consolidated Statement of Revenues and Expenses

for the year ended March 31, 1985

	1985	1984 (Restated)
Revenues		
Scientific and engineering	$3,950,453	$3,593,900
Grant from Province of Nova Scotia	2,250,000	2,356,600
	6,200,453	5,950,500
Expenses (Schedule 1)		
Scientific and engineering	5,137,014	4,981,561
Administrative and occupancy	1,205,235	1,245,393
	6,342,249	6,226,954
Operating loss before investment income	141,796	276,454
Investment Income		
Research Endowment Fund	97,232	105,918
Short-term investments	118,379	63,609
	215,611	169,527
Net income (loss)	$ 73,815	$ (106,927)

Consolidated Statement of Retained Earnings

for the year ended March 31, 1985

	1985	1984 (Restated)
Balance, beginning of year (Note 3)	$635,398	$742,325
Add: Net income (loss)	73,815	(106,927)
Balance, end of year	$709,213	$635,398

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA RESEARCH FOUNDATION CORPORATION

Notes to the Consolidated Financial Statements

March 31, 1985

1. **Accounting Policies**

   a) Principles of consolidation

   The consolidated financial statements include the accounts of Nova Magnetics Limited which is 100% owned by the Nova Scotia Research Foundation Corporation.

   b) Short-term investments

   Short-term investments are stated at cost, which approximates market value.

   c) Inventory

   Inventory is valued at the lower of cost and net realizable value.

   d) Fixed assets and contributed surplus

   Fixed assets are acquired by purchase and by donation.

   When fixed assets are acquired out of the general revenues of the Corporation, they are charged to expense in the year of acquisition.

   The costs of all capital additions, whether by purchase or donation, are recorded as fixed assets, with an offsetting credit to contributed surplus.

   When fixed assets are constructed by the Corporation, the related material, labor and overhead costs are included as fixed assets in the year of expenditure.

   When equipment is ten years old, the cost is removed from both the fixed asset and contributed surplus accounts.

   e) Capital Equipment Reserve

   The Corporation maintains a reserve for future years' purchases of fixed assets. The current year's provision was charged to expense and credited to capital equipment reserve in the amount of $42,850.

2. **Loan Guarantee**

During the fiscal year ended March 31, 1984, the Corporation provided a guarantee of $90,000 to the Royal Bank of Canada as security for a loan from the bank to the Applied Microelectronics Institute. On March 31, 1985, the balance outstanding on this loan was $47,500.

3. **Prior Period Adjustment**

As a result of federal sales tax assessments applicable to the years 1981 to 1985, the balance of retained earnings at April 1, 1984 has been decreased by $58,692 representing the cumulative amount by which sales taxes as at that date had been assessed. Of this amount, $40,481 is applicable to 1983-84. Accounts payable and expenses have been restated to reflect this amount. The remaining $18,211 is applicable to the periods prior to April 1, 1983 and the balance of retained earnings at that date has been adjusted accordingly.

Schedule 1

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA RESEARCH FOUNDATION CORPORATION

Operating Expenses

for the year ended March 31, 1985

	1985	1984 (Restated)
Scientific and Engineering		
Salaries	$3,159,001	$2,976,545
Fringe benefits	297,755	278,439
Travel	137,663	118,233
Other operating	1,347,937	1,363,806
Capital equipment purchases	154,194	233,206
Provision for future capital acquisitions (Note 1)	42,850	......
Interdivisional transfers	(2,386)	11,332
	5,137,014	4,981,561
Administrative and Occupancy		
Salaries	705,395	729,047
Fringe benefits	62,925	65,348
Travel	33,051	28,457
Other	361,472	421,950
Capital equipment purchases	40,006	11,923
Interdivisional transfers	2,386	(11,332)
	1,205,235	1,245,393
Total consolidated expenses	$6,342,249	$6,226,954

Schedule 2

Fixed Assets

for the year ended March 31, 1985

	Land and Buildings	Equipment	Total
Balance, beginning of year	$2,843,267	$1,462,462	$4,305,729
Add:			
Purchases during the year	......	194,151	194,151
	2,843,267	1,656,613	4,499,880
Less:			
Disposals and Retirements (Note A)	......	100,045	100,045
Balance, end of year	$2,843,267	$1,556,568	$4,399,835

Note A: The equipment balance has been reduced by $100,045 to reflect the write-off of all equipment over ten years old.

AUDITOR'S REPORT

To the Shareholders of
Nova Scotia Resources Limited

We have examined the consolidated balance sheet of Nova Scotia Resources Limited as at March 31, 1985 and the consolidated statements of income and retained earnings and changes in financial position for the year then ended, and have obtained all the information and explanations we have required. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion and according to the best of our information and the explanations given to us and as shown by the books of the company, these consolidated financial statements are properly drawn up so as to exhibit a true and correct view of the financial position of the company as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

DOANE RAYMOND
Chartered Accountants

Halifax, Nova Scotia
May 17, 1985

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA RESOURCES LIMITED

CONSOLIDATED BALANCE SHEET

March 31, 1985

ASSETS

	1985	1984 (Restated)
Current		
Cash and term deposits	$ 12,671,888	$11,304,246
Receivables (Note 2)	11,532,639	7,123,286
	24,204,527	18,427,532
Petroleum and natural gas properties (Note 3)	82,671,569	61,882,742
Equipment and leasehold improvements (Note 4)	126,385	132,840
Other assets (Note 5)	597,226	50,228
	$107,599,707	$80,493,342

LIABILITIES

	1985	1984 (Restated)
Current		
Bank indebtedness (Note 6)	$ 38,536,796	$14,816,325
Payables and accruals	2,751,767	2,842,870
Deferred grants (Note 7)	372,674	366,780
	41,661,237	18,025,975
Bank loan (Note 8)	61,349,527	56,841,231
Other loan (Note 9)	262,583	377,806
	103,273,347	75,245,012
Unamortized foreign exchange gain	......	965,987
Deferred income taxes	812,556	1,788,101
Minority interest	2,750,507	763,646

SHAREHOLDERS' EQUITY

	1985	1984 (Restated)
Capital stock		
Authorized		
40,000 common shares without par value		
Issued and outstanding		
3 common shares	3	3
Retained earnings	763,294	1,730,593
	763,297	1,730,596
	$107,599,707	$80,493,342

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA RESOURCES LIMITED

Consolidated Statement of Income and Retained Earnings

year ended March 31, 1985

	1985	1984 (Restated)
Revenue		
Interest	$ 973,889	$ 784,885
Income (loss) from near surface coal resource operations (Note 10)	133,787	(161,105)
Other revenue	69,900	117,069
	1,177,576	740,849
Expenses		
Business travel, meetings and promotion	135,875	147,951
Consulting and other professional fees	166,992	95,947
Depreciation	32,014	23,440
Non-capitalized financing charges	505,721	239,008
Office operating expenses	247,386	203,275
Salaries and employment expenses	214,044	178,802
Write-off of petroleum property (Note 11)	1,818,388	......
	3,120,420	888,423
Loss before income taxes	(1,942,844)	(147,574)
Income taxes (recovery) (Note 12)	(975,545)	95,652
Net loss	(967,299)	(243,226)
Retained earnings, beginning of year (Note 13)	1,730,593	1,973,819
Retained earnings, end of year	$ 763,294	$1,730,593

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA RESOURCES LIMITED

Consolidated Statement of Changes in Financial Position

year ended March 31, 1985

	1985	1984 (Restated)
Working capital derived from		
Proceeds from long-term debt	$ 4,393,073	$ 4,809,783
Proceeds from sale of equipment	7,300	......
Decrease in other assets	23,913	52,634
Minority interest	1,986,861	763,646
	6,411,147	5,626,063
Working capital applied to		
Operations		
Net loss	967,299	243,226
Depreciation and amortization	(37,113)	(81,373)
Deferred income taxes	975,545	(95,652)
Write-off of petroleum property	(1,818,388)	......
	87,343	66,201
Purchase of petroleum property	7,200,000	......
Costs incurred on petroleum and natural gas properties	15,407,215	9,817,602
Costs incurred on mineral properties	158,105	......
Purchase of equipment and leasehold improvements	37,958	23,888
Increase in unamortized foreign exchange loss	1,378,793	375,754
	24,269,414	10,283,445
Decrease in working capital	(17,858,267)	(4,657,382)
Working capital, beginning of year	401,557	5,058,939
Working capital (deficiency), end of year	$(17,456,710)	$ 401,557

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA RESOURCES LIMITED

Notes to Consolidated Financial Statements

March 31, 1985

1. Accounting policies

(a) Principles of consolidation

The consolidated financial statements include the accounts of the following subsidiary companies:

Nova Scotia Resources Exploration Limited	100% owned
Nova Scotia Resources (Ventures) Limited	100% owned
Novaco Limited	100% owned
Canadian Offshore Resources Exploration Limited	53.226% owned

(b) Investments

The company has adopted the successful efforts method of accounting for oil, gas and mineral operations. Under this method all costs incurred in acquiring, exploring for and developing oil, gas, mineral and related reserves are capitalized on a prospect block basis. Petroleum incentive program grants received are applied against the capitalized costs of the prospects. Interest charges and realized foreign exchange gains and losses on the debt incurred for acquisition, exploration and development of the prospects and other expenses relating directly to the prospects are capitalized as a cost of the prospects.

Capitalized costs are to be amortized using the unit of production method based on estimated proven recoverable reserves. If a block is surrendered or the results of drilling do not warrant further exploration, all capitalized costs relating to that block will be expensed. No amortization has been charged for the current year.

(c) Site development cost — Near surface coal resource operations

All costs relating to the original acquiring, defining and preparation for production of a site are expensed in the year in which they are incurred.

(d) Joint venture accounting

The Company's exploration and production activities are conducted jointly with others and accordingly the accounts reflect only the Company's proportionate interest in such activities.

(e) Depreciation

Depreciation on equipment and leasehold improvements is recorded using the following rates:

Administration assets	
Furniture and equipment	20% declining balance
Computer software	30% declining balance
Leasehold improvements	8 years straight-line
Coal operations	
Furniture and equipment	5 years straight-line
Vehicles	2-3 years straight-line

(f) Foreign currency transactions

Accounts in foreign currencies have been converted to Canadian currency on the following basis:

i) current assets and current liabilities at the exchange rate on March 31, 1985
ii) long-term debt at the exchange rate on March 31, 1985 and
iii) petroleum and natural gas properties, other assets and liabilities, revenues and expenses at the exchange rate in effect on the date of the transaction.

(g) Income taxes

The Company's subsidiary, Nova Scotia Resources (Ventures) Limited, has received an advance income tax ruling from Revenue Canada which has confirmed that it is subject to tax under Part 1 of the Income Tax Act of Canada.

The Company follows the tax allocation method of accounting for income taxes. Under this method deferred income taxes are recorded to the extent that income taxes otherwise payable are deferred by claiming capital cost allowance and exploration and development costs for income tax purposes in excess of the depletion, depreciation and amortization provisions in the accounts.

2. Receivables

	1985	1984
Grants under the Petroleum Incentives Program	$ 3,534,337	$6,238,242
Provision for insurance claim........................	7,307,230	......
Other amounts....................................	691,072	885,044
	$11,532,639	$7,123,286

3. Petroleum and natural gas properties

	1985				1984
	Acquisition of Interest	Exploration Costs	Pre-Development Costs	Total	Total (restated)
Sable Island Block	$62,073,592	$10,781,744	$3,256,677	$76,112,013	$60,015,802
East Sable Block	1	5,420,028	......	5,420,029	1,866,940
South Desbarres Block	......	1,139,527	......	1,139,527	......
	$62,073,593	$17,341,299	$3,256,677	$82,671,569	$61,882,742

The cost of the above properties include $10,843,544 of interest expense, $1,661,077 of net foreign exchange gains, $514,108 of consulting, legal, and salary expense and $45,531,332 of petroleum incentive payments which have been capitalized as a cost of acquiring and developing the properties. In addition, the cost has been reduced by the $818,038 forgiven loan as outlined in Note 9.

During the year the Company purchased from East Coast Energy Ltd. a 1% working interest in the Sable Island Block of the Scotian Shelf for $7 million. This purchase has increased the Company's working interest in the block from 9% to 10%.

4. **Equipment and leasehold improvements**

	1985			1984
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Furniture and equipment	$113,626	$ 55,940	$ 57,686	$ 40,109
Computer software	2,336	701	1,635	......
Leasehold improvements	107,020	39,956	67,064	80,477
Buildings	......	......	......	10,600
Vehicles	10,044	10,044	......	1,654
	$233,026	$106,641	$126,385	$132,840

5. **Other assets**

	1985	1984
Mineral properties	$158,105	$ ......
Unamortized foreign exchange loss	412,806	......
Sundry	26,315	50,228
	$597,226	$50,228

The Company's investment in mineral properties is represented by a working interest in the Scotian Mineral Exploration Venture which gives the Company the right to acquire exploration licenses under the Inco-Acadia Mineral Joint Venture Agreement dated June 30, 1984. These capitalized costs represent the Company's share of exploration costs incurred to March 31, 1985 plus interest which has been capitalized as a cost of developing the properties.

The unamortized foreign exchange loss represents the portion of the foreign exchange losses on the $52 million loan, outlined in Note 8, which has not yet been amortized. The gain/loss is being amortized on a straight-line basis over the five year term of the loan which matures on May 31, 1987.

6. **Bank indebtedness**

The Company has arranged to borrow funds on a multi-currency option basis from the Canadian Imperial Bank of Commerce at varying terms and interest rates. As at March 31, 1985 the outstanding balance of the loan was 73,291,670 in Swiss Francs ($38,536,796 in Canadian currency).

7. **Deferred grants**

The Company, through its subsidiary Novaco Limited, has received grants from the Province of Nova Scotia for the purpose of defraying expenses relating to the acquisition of surface rights for proposed projects. As of March 31, 1985, Novaco Limited has received $584,000 in grants and incurred $211,326 in costs relating to these acquisitions. The remaining $372,674 of the grants has been deferred and will be taken into income when related expenditures are incurred.

8. **Bank loans**

The Company has borrowed 84,925,690 in Swiss Francs (Canadian equivalent of $52 million) which has been advanced to its subsidiary, Nova Scotia Resources (Ventures) Limited, for the purpose of purchasing a 10% working interest in the petroleum and natural gas licenses in the Sable Island Block of the Scotian Shelf. The borrowing of principal and interest has been guaranteed by the Minister of Finance on behalf of the Province of Nova Scotia.

The Company has borrowed the funds on a multi-currency option basis from the Bank of Nova Scotia for a five year term maturing May 31, 1987 and is currently paying interest at a rate of 6 7/16%, adjusted quarterly. The interest incurred by the Company is being accrued and added to the liability. The balance of the loan at March 31, 1985 has been adjusted to reflect the gains and losses resulting from changes in the U.S. dollar and Swiss Franc exchange rates. As at March 31, 1985 the Company owed 114,372,720 Swiss Francs representing principal and accrued interest to that date. The Swiss Franc loan has been converted to its Canadian dollar equivalent using the exchange rate as at March 31, 1985.

9. Other loan

The Company's subsidiary Nova Scotia Resources (Ventures) Limited acquired a majority ownership in Canadian Offshore Resources Exploration Limited (COREL). As part of the agreement, the minority shareholder, Inco Limited has agreed to loan the Company up to $750,000 for each of two exploratory wells being drilled in the East Sable Block of the Scotian Shelf.

Repayment of each of the two loans is dependant upon whether a Significant Discovery of oil or natural gas is made on the well site to which each loan relates. Interest is calculated at the prime interest rate accruing from the date on which the funds were advanced and up to the date of repayment. If there is no Significant Discovery then the loans will be forgiven by Inco Limited, at which time the advanced funds will be offset against the cost of petroleum properties. The loan is to be repaid or forgiven once COREL has performed all of its obligations under its existing Farmout Agreement dated September 22, 1983.

During the year the first well drilled was determined not to be a Significant Discovery. As a result, $750,000 of advances from Inco Limited and $68,038 of accrued interest were forgiven.

Subsequent to the year end, the second well drilled was determined not to be a Significant Discovery. The forgivenss of the advances on this loan will be recorded in the upcoming year.

10. Near surface coal resource operations

	1985	1984
Sales	$6,223,597	$9,818,764
Cost of sales	5,825,599	9,690,293
Gross profit	397,998	128,471
Expenses	412,657	590,357
	(14,659)	(461,886)
Other revenue	148,446	300,781
Income (loss) from near surface coal resource operations	$ 133,787	$ (161,105)

11. Write-off of petroleum property

During the year the Company relinquished to the Crown its rights in the Abenaki Block of the Scotian Shelf as the results of drilling did not support retention of the land. Therefore all costs associated with this property have been written off.

12. Income taxes

The income tax recovery of $975,545 represents a reduction in the deferred income tax credit calculated on the operating loss of $1,858,890 of one of the Company's subsidiaries, Nova Scotia Resources (Ventures) Limited. Other companies included in this consolidated statement have reported an operating loss for the year thereby increasing the operating loss of the Company on a consolidated basis to $1,942,844.

13. Comparative figures

The comparative figures for 1984 and prior years have been restated to adjust the amount of interest and foreign exchange gains that have been capitalized as a part of the carrying value of petroleum and natural gas properties. When the Company sold 10% of its working interest in the Sable Island Block of the Scotian Shelf the proceeds of the sale were not used to repay the loan from Nova Scotia Resources Limited. Therefore, the interest and foreign exchange gains relating to 10% of the loan should be charged to income. In that regard, the investment in petroleum and natural gas properties have been reduced by $421,547, deferred taxes have been reduced by $221,228, and retained earnings have been reduced by $200,319. As a result of this adjustment, net income for 1984 has been reduced by $109,766 and net income of years prior to 1984 has been reduced by $90,553.

14. Commitments

(a) The Company, through its subsidiaries Nova Scotia Resources (Ventures) Limited and Canadian Offshore Resources Exploration Limited, has entered into various agreements whereby it has acquired working interests in the petroleum and natural gas rights in the East Sable Block, Sable Island Block and the South Desbarres Block of the Scotian Shelf. Through these acquisitions, the Company has become a working interest owner in the prospects and is therefore liable for its portion of the future exploration costs on the rights.

(b) The Company, through its subsidiary Novaco Limited, has agreed to enhance its reclamation of the Point Aconi near surface mining site to include recreational facilities. The cost of these additional facilities has not been determined, and could exceed the amount available in the reclamation fund.

15. Contingency

(a) With regard to the Company's purchase from British Columbia Resources Investment Corporation:

(i) it has been asserted by Petro-Canada that the Company is responsible for payment of a 25% portion of a $4 million shortfall, before allowing for petroleum incentive grants of $3.2 million, relating to the earning obligations of Petro-Canada under an agreement with Mobil Oil Canada (the "West Sable Agreement"), and

(ii) it has been asserted by British Columbia Resources Investment Corporation that the Company is responsible for additional costs due to discrepancies in accounting for the cut-off of this acquisition.

It is management's opinion that the Company is not liable under either of these assertions and accordingly has made no provision for any liability in respect of this matter.

(b) In prior years, the Company through its subsidiary Novaco Limited, has conducted exploratory mining at Springhill, but reclamation of the lands disturbed was not undertaken or provided for. Another company is proposing to conduct underground mining at the same site. If this proposal is approved, Novaco is not responsible for reclamation. If a mining lease is not granted, Novaco will be responsible for reclamation of the near surface mining area. The cost of this reclamation has not been determined. This matter will be accounted for in the year that the outcome is determined.

16. Losses

The Company, through its subsidiary Nova Scotia Resources (Ventures) Limited, has losses carried forward for income tax purposes totalling $9,344,500. The tax benefits related to these loss carry forwards have not been taken into account in the determination of deferred income taxes. These losses will expire as follows unless applied against taxable income of the Company before that date.

March 31, 1990	$2,079,095
March 31, 1991	$2,633,032
March 31, 1992	$4,632,373

17. Future operations of Novaco Limited

Coal mining operations at Port Aconi are expected to cease in June, 1985. No other mining sites are in operation or have been approved.

AUDITOR'S REPORT

To the Chairman and Members of the
Nova Scotia Teachers' Pension Commission and to
the Minister of Finance

I have examined the balance sheet of the Nova Scotia Teachers' Pension Fund as at March 31, 1985 and the statement of continuity of fund for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly, included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1985 and the continuity of the Fund for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

O. P. Cormier, F.C.A.
Auditor General

Halifax, Nova Scotia
August 14, 1985

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA TEACHERS' PENSION FUND

BALANCE SHEET

as at March 31, 1985

ASSETS

	1985	1984
Cash	$ 417,701	$ 1,432,658
Accounts receivable	8,066,428	6,590,382
Accrued interest receivable	13,110,178	10,407,606
	21,594,307	18,430,646
Investments: (Note 2)		
Short-term deposits	12,000,000	17,406,775
Bonds and debentures	444,243,907	376,416,793
Mortgages	5,443,025	5,680,015
Common and preferred shares	13,706,520	12,829,605
	475,393,452	412,333,188
	$496,987,759	$430,763,834

LIABILITIES AND FUND EQUITY

	1985	1984
Accounts payable	$ 3,376,428	$ 3,019,067
Fund equity	493,611,331	427,744,767
	$496,987,759	$430,763,834

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA TEACHERS' PENSION FUND

Statement of Continuity of Fund

for the year ended March 31, 1985

	1985	1984
Balance, beginning of year	$427,744,767	$369,310,611
Add: Teachers' contributions	24,186,668	22,160,064
Government contributions	24,186,668	22,160,064
Purchase of prior service	821,529	772,471
Transfers from other pension funds	287,111	558,916
Income earned on investments	51,101,361	43,324,096
Amortization of discount and premium on investments	416,736	280,635
	101,000,073	89,256,246
Deduct: Expenses (Note 4)	233,582	239,759
Pensions paid	33,474,055	29,258,069
Refund of contributions	1,073,244	873,479
Transfers to other pension funds	352,628	450,783
	35,133,509	30,822,090
Balance, end of year	$493,611,331	$427,744,767

PROVINCE OF NOVA SCOTIA

NOVA SCOTIA TEACHERS' PENSION FUND

Notes to Financial Statements

March 31, 1985

1. Teachers' Pension Plan

Teachers in the Province are entitled to receive pension benefits pursuant to the provisions of a plan established under the Teachers' Pension Act. The operation of the plan is conducted within the Teachers' Pension Fund to which teacher and employer matching contributions and investment income are credited and payments to pensioners and terminating teachers are charged. The Teachers' Pension Fund is invested in federal, provincial, municipal and corporate securities and mortgages eligible for investment under the Provincial Finance Act.

2. Valuation of Investments

Bonds and debentures of $444,243,907 (1984, $376,416,793) are valued at cost adjusted for the amortization of discounts and premiums over the life of the related security. The face value and the market value of these bonds and debentures as at March 31, 1985 were $457,399,000 (1984, $379,996,000) and $439,692,491 (1984, $329,574,880) respectively. Generally, investments in bonds and debentures are made with the intention to retain them until maturity at which time they are redeemed for their face value, unless there is an opportunity to exchange or dispose of the bonds and debentures to obtain a higher yield.

Mortgages of $5,443,025 (1984, $5,680,015) are value at their cost and face value adjusted for amortization of premiums and discounts over seven years.

Short-term investments are shown at their cost and face value of $12,000,000 at March 31, 1985.

Common and preferred shares are valued at a cost of $13,706,520 (1984, $12,829,605) at March 31, 1985. The market value of these equity investments at that date was $21,478,225 (1984, $19,371,183).

3. Gains and Losses on Investments

Gains and losses on bonds and debentures exchanged to obtain a higher yield, as well as, gains and losses on disposals of common and preferred shares, are credited or charged to income in the year of disposition.

4. Administration Expenses

The fund is charged with expenses of the Teachers' Pension section of the Department of Education as detailed below.

	1985	1984
Salaries	$150,129	$144,178
Supplies and services	41,317	47,782
Professional and special services	36,311	42,835
Travel	5,825	4,059
Other	......	905
	$233,582	$239,759

The costs of the management of investments, as carried out by the Trusts and Debt Management Division of the Department of Finance, are borne by the Province and are not reflected in these financial statements.

5. Actuarial Valuation

The Teachers' Pension Act requires that the Fund be examined by an actuary every five years. The most recent valuation was made as of July 31, 1979, in an actuarial report received in May, 1981. The report indicates fund liabilities at July 31, 1979, after taking into consideration changes made in the plan in 1980, totalled $679,532,000 of which $221,589,000 was represented by the actuarial value of the fund assets, and $457,943,000 was unfunded.

An actuarial valuation of the Fund as at July 31, 1984 was not completed at March 31, 1985.

AUDITOR'S REPORT

To the Shareholders of
Novaco Limited

I have examined the balance sheet of Novaco Limited as at March 31, 1985, the statement of income and retained earnings for near surface coal resource operations, receipts and disbursements — pre-retirement leave and pension administration, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the company as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

O. P. Cormier, F.C.A.
Auditor General

Halifax, Nova Scotia
May 23, 1985

PROVINCE OF NOVA SCOTIA

NOVACO LIMITED

BALANCE SHEET

as at March 31, 1985

ASSETS

	1985	1984
Current		
Cash	$ 151,518	$ 249,007
Term deposits	980,000	700,000
Accounts receivable	524,638	510,360
Prepaid expenses	......	25,316
Inventory, at lower of cost and net realizable value	1,392	1,392
	1,657,548	1,486,075
Fixed assets		
Buildings and equipment (Note 2)	25,639	44,154
Less: accumulated depreciation	25,639	31,900
	......	12,254
Funds		
Reclamation fund (Note 3)	148,940	331,334
Pension fund (Note 4)	228,233	205,638
	377,173	536,972
	$2,034,721	$2,035,301

LIABILITIES

	1985	1984
Current		
Accounts payable	$ 594,988	$ 579,255
Deferred provincial grant (Note 5)	372,674	366,780
Due to Province of Nova Scotia (Note 6)	19,281	5,963
	986,943	951,998
Funds		
Reclamation fund (Note 3)	148,940	331,334
Pension fund equity (Note 4)	209,858	196,776
	358,798	528,110
	1,345,741	1,480,108

SHAREHOLDERS' EQUITY

	1985	1984
Capital Stock		
Authorized — 5,000 common shares of $1 par value each		
Issued and fully paid — 5,000 shares	5,000	5,000
Retained Earnings		
Near surface coal resource operations	683,980	550,193
	688,980	555,193
	$2,034,721	$2,035,301

Contingencies (Note 10)

PROVINCE OF NOVA SCOTIA

NOVACO LIMITED

Near Surface Coal Resource Operations

Statement of Income and Retained Earnings

for the year ended March 31, 1985

	1985	1984
Sales		
Coal sales (Note 8)	$6,223,597	$9,818,764
Cost of Sales		
Inventory, beginning of year	1,392	1,403,880
Production costs	5,294,104	7,038,333
Overburden adjustment	......	(214,781)
Transportation	446,253	991,075
Sampling and weighing	69,177	107,466
Depreciation	4,954	7,450
Other	11,111	143,481
Inventory, end of year	(1,392)	(1,392)
	5,825,599	9,475,512
Gross profit	397,998	343,252
Other expenses		
Administrative salaries and benefits	93,645	136,345
Amortization of performance bonds	13,666	52,385
Land reclamation costs	23,609	37,570
Land reclamation provision	67,733	120,511
Project development costs	50,738	60,657
Royalties	33,866	69,827
Depreciation	145	653
Interest	......	44,171
Other	80,400	68,238
Damage claims	48,855	......
	412,657	590,357
Other revenue		
Grant — Province of Nova Scotia	49,589	70,597
Interest income	96,299	15,403
Other	2,558	......
	148,446	86,000
Net income (loss)	133,787	(161,105)
Retained earnings, beginning of year	550,193	711,298
Retained earnings, end of year	$ 683,980	$ 550,193

PROVINCE OF NOVA SCOTIA

NOVACO LIMITED

Statement of changes in Financial Position

for the year ended March 31, 1985

	1985	1984
Source of working capital		
Funds from operations		
Near surface coal resource operations		
— net income	$133,787	$ ......
— depreciation	5,099	......
	138,886	......
Payment of subscriptions receivable	......	5,000
Net decrease in pension fund	......	93,102
Sale of fixed assets	7,300	......
Total sources of funds	146,186	98,102
Use of working capital		
Funds reduced by operations		
Near surface coal resource operations		
— net loss	......	161,105
Items not affecting funds		
— depreciation	......	(8,103)
— amortization of performance bonds and new box cut	......	(49,830)
	......	103,172
Net increase in pension fund	9,513	......
Purchase of fixed assets	145	1,160
Total use of funds	9,658	104,332
Increase (decrease) in working capital	136,528	(6,230)
Working capital, beginning of year	534,077	540,307
Working capital, end of year	$670,605	$534,077

PROVINCE OF NOVA SCOTIA

NOVACO LIMITED

Statement of Receipts and Disbursements

Pre-retirement Leave and Pension Administration

for the year ended March 31, 1985

	1985	1984
Receipts (Note 7)		
Appropriations from the Province of Nova Scotia	$212,527	$473,814
Disbursements (Note 7)		
Acadia Coal Company Limited pensions	$ 10,726	$ 29,350
Pre-retirement leave —		
Thorburn Mining Limited	73,540	140,780
Springhill Coal Company Limited	46,225	112,832
River Hebert Coal Company Limited	52,400	132,850
Dominion No. 16 Colliery	6,335	14,650
Drummond Coal Company Limited	5,700	16,650
Bras d'Or Coal Company Limited	......	(734)
Evans Coal Mines Limited	1,850	4,435
Canada pension, unemployment insurance and group insurance costs	7,508	16,353
Other	8,243	6,648
	$212,527	$473,814

PROVINCE OF NOVA SCOTIA

NOVACO LIMITED

Notes to Financial Statements

March 31, 1985

1. **Significant Accounting Policies**

   a) Fixed assets

   Fixed assets are recorded at cost and depreciated on a straight-line basis over the following periods:

   Buildings — 5 years
   Furniture and equipment — 5 years
   Motor vehicle — 2-3 years

   b) Site development costs — Near Surface

   All costs relating to the original acquiring, defining and preparation for production of a site are expensed in the year in which they are incurred.

2. **Fixed assets**

	1985			1984
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Buildings	$	$	......	$10,600
Furniture and equipment	15,595	15,595	......	......
Vehicles	10,044	10,044	......	1,654
	$25,639	$25,639	$	$12,254

Furniture and equipment, and a vehicle are still in use, but fully depreciated.

3. **Reclamation Fund**

The Articles of Association of the company require that a reclamation fund be established, separate from the operating accounts of the company, for the reclamation of lands disturbed by mining operations.

A provision of fifty cents per ton mined has been made for reclamation of Point Aconi lands. No provision has been made for reclamation work at Springhill.

Continuity of the fund for the year is as follows:

	1985	1984
Balance, beginning of year	$331,334	$191,445
Add: Provision based on tons mined	67,733	120,511
Interest earned	23,758	19,378
	422,825	331,334
Less: Expenditures for reclamation	273,885	......
Balance, end of year	$148,940	$331,334

4. Pension Fund

The Company acted as the administrator and trustee of a pension fund established by Thorburn Mining Limited for employees of Acadia Coal Company Limited. Under the terms of an agreement dated May 31, 1968, the Province of Nova Scotia assumed all pension liabilities for the employees of Acadia Coal Company Limited, except for the pensions at age sixty-five of employees who were under sixty years of age on June 8, 1968. In order to provide for the pensions of these employees, Thorburn Mining Limited paid $89,750 into a pension fund. Transactions in the fund are summarized as follows:

Pension Fund Assets	**1985**	**1984**
Amount paid by Thorburn Mining Limited	$ 89,750	$ 89,750
Add: Accumulated interest earned	309,377	286,782
Less: Payments to Province of Nova Scotia	170,894	170,894
Total invested in term deposit	$228,233	$205,638

Due to Province of Nova Scotia

Pensions paid from funds provided by the Province of Nova Scotia, rather than from Pension Fund Assets

	1985	**1984**
Balance, beginning of year	$ 8,862	$101,964
Add: Pensions paid during the year	9,513	8,862
Less: Payments to Province	......	101,964
Balance, end of year	$ 18,375	$ 8,862

Pension Fund Equity

Pension Fund Assets	$228,233	$205,638
Less: Due to Province of Nova Scotia	18,375	8,862
Available to meet future pension requirements	$209,858	$196,776

5. Deferred Provincial Grant

The company has received $584,000 from the Province of Nova Scotia for the purpose of acquiring surface rights for new coal mining projects.

Details of these grants are as follows:

	1985	**1984**
Received to date	$584,000	$509,000
Expenditures to date	211,326	142,220
Balance, end of year	$372,674	$366,780

6. Due to (from) Province of Nova Scotia

	1985	1984
Pensions	$18,375	$ 8,862
Pre-retirement leave	3,805	......
Coal recovery operations	(2,899)	(2,899)
Balance due to Province of Nova Scotia	$19,281	$ 5,963

Payments were made by the Province of Nova Scotia to establish coal recovery operations. Coal recovery operations ceased during the 1984 year.

7. Pre-Retirement Leave and Pension Administration

The company acted as the administrator of certain pre-retirement leave and pension programs as an agent for the Province of Nova Scotia. The Company assumed no responsibility for decisions affecting the amendment, alteration or continuation of any of the programs.

Effective September 1, 1984 the administration of this program was taken over by the Department of Mines and Energy.

8. Major Customer

The major customer of Novaco Limited is the Nova Scotia Power Commission. Details of coal sales are as follows:

	1985	1984
Nova Scotia Power Commission	$6,146,397	$9,274,487
Other	77,200	544,277
	$6,223,597	$9,818,764

9. Future Operations

Coal mining operations at Point Aconi are expected to cease in June, 1985. No other mining sites are in operation or have been approved.

10. Contingencies

In prior years, Novaco conducted exploratory mining at Springhill, but reclamation of the lands disturbed was not undertaken or provided for. Another company is proposing to conduct underground mining at the same site. If this proposal is approved, Novaco is not responsible for reclamation. If a mining lease is not granted, Novaco will be responsible for reclamation of the near surface mining area. The cost of this reclamation has not been determined. This matter will be accounted for in the year that the outcome is determined.

11. Commitments

Novaco has agreed to enhance its reclamation of the Point Aconi near surface mining site to include recreational facilities. The cost of these additional facilities has not been determined, and could exceed the amount available in the reclamation fund.

AUDITOR'S REPORT

To the Chairman and Members of the
Provincial Grain Commission and to
the Minister of Agriculture and Marketing

I have examined the balance sheet of the Provincial Grain Commission as at July 31, 1985 and the statement of revenues and expenses and the statement of retained earnings for the sixteen month period then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at July 31, 1985 and the results of its operations for the sixteenth month period then ended in accordance with generally accepted accounting principles, as modified by Note 2(a), applied on a basis consistent with that of the preceding year.

O.P. Cormier, F.C.A
Auditor General

Halifax, Nova Scotia
October 23, 1985

PROVINCE OF NOVA SCOTIA

PROVINCIAL GRAIN COMMISSION

BALANCE SHEET

as at July 31, 1985

ASSETS

	1985	1984 (12 Months)
Current		
Cash (Note 4)	$1,208,659	$ 447,506
Short-term investments	200,000	250,000
Accounts receivable	132,632	108,756
Accrued interest	6,859	11,591
Advances receivable (Note 5)	72,157	650,292
Grain inventory	48,505	69,352
	$1,668,812	$1,537,497

LIABILITIES AND EQUITY

	1985	1984 (12 Months)
Current		
Accounts payable	$ 29,071	$ 63,290
Due to producers	......	8,305
	29,071	71,595
Long-Term		
Advance from Province of Nova Scotia	950,000	950,000
Retained Earnings	689,741	515,902
	$1,668,812	$1,537,497

Contingency (Note 6)

Statement of Retained Earnings

for the sixteen-month period ended July 31, 1985

	1985	1984 (12 Months)
Balance, beginning of period	$515,902	$399,133
Add: Net income	173,839	116,769
Balance, end of period	$689,741	$515,902

PROVINCE OF NOVA SCOTIA

PROVINCIAL GRAIN COMMISSION

Statement of Revenues and Expenses

for the sixteen-month period ended July 31, 1985

	1985	1984 (12 Months)
Revenues		
Grain Centre revenues (Schedule A)	$366,735	$274,623
Profit on Commission owned grain	33,012	45,136
Other	1,976	570
	401,723	320,329
Expenses		
Grain Centre operating expenses (Schedule A)	545,565	399,172
Operating loss	143,842	78,843
Administrative expenses		
Construction and equipment purchases (Note 2)	810,666	678,662
Salaries	134,192	76,595
Travel and meetings	30,835	22,930
Office expenses	26,319	16,525
Provision for bad debts	18,362	1,182
Other	2,719	3,149
	1,023,093	799,043
Less: Interest income	99,401	48,225
	923,692	750,818
Loss before Government contribution	1,067,534	829,661
Contributions by the Province of Nova Scotia	1,093,873	946,430
Grants from Government of Canada	147,500	......
	1,241,373	946,430
Net income	$ 173,839	$116,769

PROVINCE OF NOVA SCOTIA

PROVINCIAL GRAIN COMMISSION

Notes to Financial Statements

July 31, 1985

1. **The Provincial Grain Commission**

The Provincial Grain Commission was established by the Provincial Grain Commission Act in 1977. Its purpose is to provide grain drying, storage and handling facilities for the farmers of Nova Scotia. During the audit period, three facilities were in operation, one in Steam Mill, Kings Co., one in Bayhead, Colchester Co., and one in Nictaux, Annapolis Co.

During the sixteen month period ended July 31, 1985, the Commission constructed a new facility in Middleton, Annapolis County. The new facility was officially opened July 30, 1985 and is known as the Middleton Grain Centre. On this same date, operations at the Nictaux facilities ceased.

2. **Accounting Policies**

a) Fixed Assets:

Purchases of capital equipment and machinery are expensed in the year of acquisition. As well, costs relating to construction of facilities are expensed in the year incurred.

b) Contributions by the Province of Nova Scotia:

The Department of Agriculture and Marketing pays various operating and administrative expenses of the Provincial Grain Commission; as well, all capital expenses are paid by the Department of Agriculture and Marketing.

c) Short-term Investments:

Short-term investments are stated at cost. As at July 31, 1985, the market value of the investments equalled their cost.

d) Inventories:

Grain inventories owned by the Commission are valued at the market price on July 31, 1985. Grains in storage on behalf of producers are not reflected in these financial statements.

3. **Year End**

During 1985, legislation was enacted that changed the year end of the Commission from March 31 to July 31. This legislation had the effect of extending the 1984/85 year to the period April 1, 1984 to July 31, 1985 (sixteen months). In all subsequent periods, the fiscal year will be from August 1 to July 31. The comparative figures in these financial statements are for the twelve month period from April 1, 1983 to March 31, 1984.

4. Cash

Cash includes both the general cash of the Commission, as well as funds to be used for advance payments to producers to cover the costs of producing grains.

The Commission is authorized to make advance payments to producers through the Nova Scotia Winter Grain Marketing Board. This program is funded by a $950,000 long-term advance from the Province of Nova Scotia. The advances are recovered when the Nova Scotia Winter Grain Marketing Board sells the grains. As at July 31, 1985, $877,754 (March 31, 1984 — $299,618) was still available to be advanced to producers.

	1985	1984 (12 Months)
General operating accounts	$ 176,921	$ 44,194
Interest on advance payment account	153,984	103,694
Advance payment account	877,754	299,618
	$1,208,659	$447,506

5. Advances Receivable

Advances receivable at July 31, 1985 of $72,157 (March 31, 1984 — $650,292) represent advances to the Nova Scotia Winter Grain Marketing Board for distribution to producers under the advance payment program.

6. Contingency

The Commission has been named as a third party in a lawsuit against a feed distributor. The suit was initiated by a farmer claiming the loss of livestock and revenues. The Commission intends to vigorously contest the claim. At the present time, it is not possible to determine the value of the claim or the outcome of the action. Settlement, if any, that may result from this lawsuit, is expected to be accounted for as a charge against income for the period in which settlement is made.

Schedule A

PROVINCE OF NOVA SCOTIA

PROVINCIAL GRAIN COMMISSION

Grain Centre Operations

for the sixteen-month period ended July 31, 1985

	Steam Mill		Bay Head		Nictaux		Total	
	1985	1984 (12 Months)	1985	1984 (12 Months)	1985	1984 (12 Months)	1985	1984 (12 Months)
Revenues								
Handling and drying fees	$277,310	$212,470	$ 57,634	$ 46,356	$31,791	$15,797	$366,735	$274,623
Operating Expenses								
Salaries	173,653	112,940	47,386	53,594	40,038	25,643	261,077	192,177
Insurance	21,249	25,520	4,285	5,568	3,094	1,897	28,628	32,985
Maintenance, rentals and repairs	52,652	34,034	29,823	23,067	19,784	12,057	102,259	69,158
Electricity	15,494	17,936	13,172	7,923	8,845	4,842	37,511	30,701
Fuel	42,014	38,653	11,391	10,131	10,285	4,674	63,690	53,458
Trucking	8,726	1,329	20,698	12,310	870	......	30,294	13,639
Storage	8,191	92	......	......	587	......	8,778	92
Handling	5,866	......	......	......	728	......	6,594	......
Other	3,219	913	1,214	685	2,301	5,364	6,734	6,962
	331,064	231,417	127,969	113,278	86,532	54,477	545,565	399,172
Operating Loss	$ 53,754	$ 18,947	$ 70,335	$ 66,922	$54,741	$38,680	$178,830	$124,549

AUDITOR'S REPORT

To the Minister of Finance
Province of Nova Scotia

I have examined the balance sheet of the Public Service Superannuation Fund as at March 31, 1985 and the statement of continuity of fund for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1985 and the continuity of the Fund for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

O.P. Cormier, F.C.A.
Auditor General

Halifax, Nova Scotia
July 25, 1985

PROVINCE OF NOVA SCOTIA

PUBLIC SERVICE SUPERANNUATION FUND

BALANCE SHEET

as at March 31, 1985

ASSETS

	1985	1984
Cash	$ 1,101,364	$ 3,045,664
Accounts receivable	4,808,561	2,148,134
Accrued interest receivable	14,572,174	11,122,483
	20,482,099	16,316,281
Investments (Note 2)		
Short-term deposits	21,500,000	32,844,600
Bonds and debentures	495,435,744	407,074,377
Mortgages	4,909,345	5,181,482
Common and preferred shares	13,940,543	13,077,686
	535,785,632	458,178,145
Unamortized difference between cost and selling price of securities exchanged to obtain a higher yield (Note 3)	......	34,018
	$556,267,731	$474,528,444

LIABILITIES AND FUND EQUITY

	1985	1984
Accounts payable	$ 2,475,707	$ 2,198,045
Fund equity	553,792,024	472,330,399
	$556,267,731	$474,528,444

PROVINCE OF NOVA SCOTIA

PUBLIC SERVICE SUPERANNUATION FUND

Statement of Continuity of Fund

for the year ended March 31, 1985

	1985	1984
Balance, beginning of year	$472,330,399	$400,669,970
Add: Employees' contributions	24,064,439	22,243,540
Government contributions	24,064,439	22,253,313
Employees' contributions, unmatched	75,995	91,615
Interest on the purchase of prior years service, matched	202,985	216,425
Employees' interest on prior years service, unmatched	68,614	55,754
Transfers from other pension funds	218,957	670,143
Income earned on investments	57,844,502	47,736,303
Amortization of discount and premium on investments	459,276	236,839
Amortization of difference between cost and selling price of securities exchanged to obtain a higher yield (Note 3)	......	2,377
	106,999,207	93,506,309
Deduct: Expenses (Note 4)	24,328	22,076
Pensions paid (Note 5)	21,952,837	18,650,617
Refund of contributions	2,902,348	2,210,015
Interest paid on refunds	217,791	120,835
Transfers to other pension funds	440,278	842,337
	25,537,582	21,845,880
Balance, end of year	$553,792,024	$472,330,399

PROVINCE OF NOVA SCOTIA

PUBLIC SERVICE SUPERANNUATION FUND

Notes to the Financial Statements

March 31, 1985

1. Public Service Superannuation Plan

Employees of the Province and certain of its entities are entitled to receive pension benefits pursuant to the provisions of a pension plan established under the Public Service Superannuation Act. The operation of the plan is generally conducted within the Public Service Superannuation Fund to which employee and employer matching contributions and investment income are credited and payments to pensioners and terminating employees are charged. The Public Service Superannuation Fund is invested in federal, provincial, municipal and corporate securities and mortgages eligible for investment under the Provincial Finance Act.

The plan is funded by employee contributions of 7.0% of salary and equal contributions by the Province. Pensions are paid on the basis of the average salary for the five highest years at the rate of 2% for each year for which contributions were made. Benefits paid are integrated with Canada Pension Plan benefits. Employees and the Province contribute at a reduced rate (5.4%) and receive a reduced pension (1.3%) in respect of earnings eligible for Canada Pension Plan benefits. Pension payments are increased annually (January 1) by the lesser of the increase in the Consumer Price Index or 6%.

2. Valuation of Investments

Bonds and debentures of $495,435,744 (1984, $407,074,377) are valued at cost adjusted for the amortization of discounts and premiums over the life of the related security. The face value and market value of these bonds and debentures as at March 31, 1985 were $509,377,000 (1984, $411,294,000) and $492,896,500 (1984, $365,806,118) respectively. Generally, investments in bonds and debentures are made with the intention to retain them until maturity at which time they are redeemed for their face value, unless there is an opportunity to exchange or dispose of the bonds and debentures to obtain a higher yield.

Mortgages of $4,909,345 (1984, $5,181,482) are valued at their cost and face value adjusted for amortization of premiums and discounts over seven years.

Short-term investments are shown at their cost and face value of $21,500,000.

Common and preferred shares are valued at a cost of $13,940,543 (1984, $13,077,686). The market value of these equity investments at March 31, 1985 was $21,101,454 (1984, $19,112,290).

3. Gains and Losses on Investments

Beginning in the current year gains and losses on bonds and debentures exchanged to obtain a higher yield are credited or charged to income in the year of disposition.

In previous years such gains and losses were capitalized and amortized over the lesser of seven years or the remaining life of the bond or debenture. Prior year's statements have not been restated.

Gains and losses on disposals of common and preferred shares are credited or charged to income in the year of disposition.

4. Expenses

These expenses are for data processing, postage, and investment costs, relating to the management of the Fund. Salary and other administrative expenses are borne by the Province and are not reflected in the financial statements of the Fund.

5. Pensions Paid

The Public Service Superannuation Fund is not part of the Consolidated Fund of the Province. However, Provincial legislation and regulations provide that certain payments to pensioners are charged to the Consolidated Fund of the Province rather than to the Public Service Superannuation Fund. These payments amounted to $1,401,134 for the fiscal year ended March 31, 1985 (1984, $1,554,398).

6. Actuarial Valuation

Actuarial valuations of the Public Service Superannuation Fund are carried out periodically and provide an estimate of fund liabilities at a point in time, calculated on a basis of various assumptions with respect to pension plan costs and rates of return on investments. The latest report on the actuarial valuation of the Public Service Superannuation Fund was based on information as of June 30, 1984.

The actuarial valuation of the Plan projects liabilities on the basis of service earned to date and projected average salaries at the date of retirement. The actuarial valuation indicates that at June 30, 1984, the Fund had actuarial liabilities with a present value of $745,178,000, assets of $492,713,000 and an unfunded actuarial liability of $252,465,000.

The report also provides information on the financial position of the Plan at June 30, 1984 on the basis of benefits earned in respect of actual salaries and service to date, without provision for future salary increases which will affect actual pension payments. The report indicates that at June 30, 1984, without provision for future salary increases, the Fund had accrued liabilities with a present value of $522,101,000, assets of $492,713,000 and an unfunded accrued liability of $29,388,000.

AUDITOR'S REPORT

To the Members of
the Legislative Assembly

I have examined the balance sheet of the Public Trustee at March 31, 1985 and the statement of continuity of assets for the nine months then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained in the following paragraph.

In common with many trust funds, it is not possible to verify by audit procedure that all the assets of any given trust actually came under the administration of the Public Trustee. Accordingly, my verification of trust assets was limited to those recorded on the records.

In my opinion, except for the effect of adjustments, if any, which I might have determined to be necessary had I been able to verify the completeness of trust fund assets, these financial statements present fairly the financial position of the Public Trustee as at March 31, 1985 and the continuity of its assets for the nine months then ended in accordance with the accounting policies set out in Note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

O.P. Cormier, F.C.A.
Auditor General

Halifax, Nova Scotia
April 29, 1985

PROVINCE OF NOVA SCOTIA

PUBLIC TRUSTEE

BALANCE SHEET

as at March 31, 1985

ASSETS

	March 31 1985	June 30 1984
Estates and Trusts		
Cash	$ 334,003	$ 87,138
Securities and other assets (Notes 1, 2)	4,284,185	3,540,660
Common Fund securities (Note 1)	240,000	230,000
	4,858,188	3,857,798
Special Reserve Fund		
Cash	88,339	74,755
Interest overpayments due from Department of Finance (Note 3)	64,744	64,744
	153,083	139,499
Cost and Fees		
Cash	43,580	3,212
	$5,054,851	$4,000,509

LIABILITIES

	March 31 1985	June 30 1984
Estates and Trusts		
Estates and Trusts balances	$4,858,188	$3,857,798
Special Reserve Fund		
Restricted funds	143,605	134,112
Funds transferable to Province of Nova Scotia	9,478	5,387
	153,083	139,499
Costs and Fees		
Fees due to Province of Nova Scotia	43,580	3,212
	$5,054,851	$4,000,509

PROVINCE OF NOVA SCOTIA

PUBLIC TRUSTEE

Statement of Continuity of Assets

for the nine months ended March 31, 1985

	Estates and Trusts	Special Reserve Fund	Costs and Fees	Total
Balance, June 30, 1984	$3,857,798	$139,499	$ 3,212	$4,000,509
Add:				
Assets acquired during the year	2,850,351	......	......	2,850,351
Income earned	306,667	......	......	306,667
Fees earned	......	......	77,145	77,145
Interest earned on Special Reserve Fund Investments	......	4,091	......	4,091
Excess interest transferred from Common Fund	......	9,493	......	9,493
	3,157,018	13,584	77,145	3,247,747
Less:				
Distributions — Estates and Trusts	2,132,291	......	......	2,132,291
Transfers to the Province of Nova Scotia:				
Fees	......	......	36,777	36,777
Undistributable Estates and Trusts (Per Section 28)	24,337	......	......	24,337
	2,156,628	......	36,777	2,193,405
Balance, March 31, 1985	$4,858,188	$153,083	$ 43,580	$5,054,851

PROVINCE OF NOVA SCOTIA

PUBLIC TRUSTEE

Notes to Financial Statements

March 31, 1985

1. **Accounting Policies**

These financial statements have been prepared in accordance with generally accepted accounting principles modified by the following policies:

a) The Public Trustee office uses the cash basis of accounting. No provision has been made for accrued interest receivable on investments, or for accrued expenses of estate maintenance, fees or other costs.

b) Administration expenses of the office of the Public Trustee are provided for by the general administration vote of the Department of the Attorney General. These expenses are not reflected in these financial statements.

c) Securities and other assets consist of bonds, debentures, stocks, deposit certificates, real estate, personal effects, and other miscellaneous items and have been valued as follows:

Securities purchased by the Public Trustee are valued at cost.

Securities taken over by the Public Trustee are valued at face value or market value, plus accrued interest at the date control was assumed.

Other assets are valued at an estimated current market value at the date control was assumed. If market value is not readily ascertainable, they are valued at a nominal value of $1.00.

2. **Investments**

All investments made by the Public Trustee are in accordance with the Trustee Act, Revised Statutes of Nova Scotia, 1967, Chapter 317.

3. **Interest Overpayments Due From Department of Finance**

In prior years, remittances from the Special Reserve Fund, to the Department of Finance, exceeded amounts allowed under Section 32 (10) of the Public Trustee Act.

The financial statements reflect a receivable from the Department of Finance for the amount of the overpayments.

4. **Change in Year End**

The year end of the Public Trustee has been changed from June 30 to March 31 in order to conform with the year end of the Province of Nova Scotia.

AUDITOR'S REPORT

To the Chairman and Directors of the
Small Business Development Corporation, and to
The Minister of Development

I have examined the balance sheet of the Small Business Development Corporation as at March 31, 1985 and the statement of continuity of fund for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Small Business Development Corporation as at March 31, 1985 and the continuity of the fund for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

O. P. Cormier, F.C.A.
Auditor General

Halifax, Nova Scotia
August 9, 1985

PROVINCE OF NOVA SCOTIA

SMALL BUSINESS DEVELOPMENT CORPORATION

SMALL BUSINESS DEVELOPMENT FUND

BALANCE SHEET

as at March 31, 1985

ASSETS

	1985	1984
Loans receivable (Note 3)	$14,646,802	$12,692,456
Due from Consolidated Fund		
Loans authorized but unadvanced	2,135,866	2,142,545
Guarantees (Note 4)	1,004,435	1,040,000
Free balance	2,416,344	5,518,184
	5,556,645	8,700,729
	$20,203,447	$21,393,185

LIABILITIES AND FUND EQUITY

	1985	1984
Accounts payable	$	$ 1,402
Small Business Development Fund	22,302,269	22,710,082
Less: Allowance for doubtful accounts	2,098,822	1,318,299
	20,203,447	21,391,783
	$20,203,447	$21,393,185

Statement of Continuity of Fund

for the year ended March 31, 1985

	1985	1984
Balance, beginning of year	$22,710,082	$14,980,783
Add: Authorizations during the year	......	8,000,000
	22,710,082	22,980,783
Less: Accounts written off	407,813	270,701
Balance, end of year	$22,302,269	$22,710,082
Comprising:		
Loans advanced and guarantees in effect	$17,027,204	$14,488,509
Loans authorized but unadvanced and guarantees not in effect	2,858,721	2,704,791
Free balance	2,416,344	5,518,184
Accounts payable	......	(1,402)
	$22,302,269	$22,710,082

PROVINCE OF NOVA SCOTIA

SMALL BUSINESS DEVELOPMENT CORPORATION

SMALL BUSINESS DEVELOPMENT FUND

Notes to Financial Statements

for the year ended March 31, 1985

1. Authority and Objective

The Small Business Development Fund was established pursuant to the Small Business Development Act. The purpose of the Fund is to finance the activities of the Small Business Development Corporation.

The objective of the Corporation is to promote the economic well-being of the Province by rendering financial assistance to small business.

2. Accounting Policies

Administrative Expenses

The revenues and expenses relating to the administration of the Small Business Development Fund are provided for by the Department of Development and charged to the Other Agencies vote of the Department. These revenues and expenses are not reflected in these financial statements.

3. Loans receivable

	1985	1984
Loans receivable	$15,408,749	$13,224,023
Foreclosed assets and properties held for sale	483,799	457,374
Deficiency balances	434,011	329,358
	16,326,559	14,010,755
Less: Allowance for doubtful accounts	1,679,757	1,318,299
	$14,646,802	$12,692,456

4. Guarantees

	1985	1984
Guarantees in effect	$ 700,645	$ 477,754
Guarantees not in effect	722,855	562,246
	1,423,500	1,040,000
Less: Allowance for guarantees likely to be honoured	419,065	......
	$1,004,435	$1,040,000

Commencing in the current year, the Corporation has assessed the guarantees in effect and determined that they will likely be required to honour guarantees of $419,065 with little possibility of recovery.

AUDITOR'S REPORT

To the Directors of
Sydney Steel Corporation

We have examined the consolidated balance sheet of Sydney Steel Corporation as at March 31, 1985 and the consolidated statements of loss, deficit and changes in financial position for the year then ended and have obtained all the information and explanations we have required. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, and according to the best of our information and the explanations given to us and as shown by the books of the Corporation, these consolidated financial statements are properly drawn up so as to exhibit a true and correct view of the state of the affairs of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the change in the method of accounting for foreign currency translation as described in note 10, on a basis consistent with that of the preceding year.

THORNE RIDDELL
Chartered Accountants

Sydney, Nova Scotia
May 10, 1985

PROVINCE OF NOVA SCOTIA

SYDNEY STEEL CORPORATION

(Established by Statutes of Nova Scotia)

Consolidated Balance Sheet

as at March 31, 1985

ASSETS

	1985	1984
	(in thousands)	
Current Assets		
Cash	$ 1,003	$ 927
Accounts receivable	9,357	18,300
Inventories (note 2)	35,854	39,607
Prepaid expenses	803	633
	47,017	59,467
Fixed Assets (note 3)		
Plant and properties	333,819	292,506
Less: Accumulated depreciation	143,828	127,935
	189,991	164,571
Other Assets		
Deferred charges (note 4)	7,191	1,232
	$244,199	$225,270

LIABILITIES

	1985	1984
Current Liabilities		
Cheques issued in excess of funds on deposit	$ 2,328	$ 1,674
Demand loans (note 5)	292,095	261,451
Accounts payable and accrued charges	22,662	21,408
Principal due within one year on long-term debt	11,206	6,221
	328,291	290,754
Long-term debt		
Debentures payable (note 6)	66,478	68,706
Total liabilities	394,769	359,460

DEFICIENCY IN ASSETS

	1985	1984
Appraisal surplus	4,233	5,876
Contributed surplus (note 7)	256,951	212,508
Deficit	(411,754)	(352,574)
	(150,570)	(134,190)
	$244,199	$225,270

PROVINCE OF NOVA SCOTIA

SYDNEY STEEL CORPORATION

Consolidated Statement of Loss

year ended March 31, 1985

	1985	1984
	(in thousands)	
Sales (note 8)	$103,767	$81,405
Other income	588	491
	104,355	81,896
Expenses		
Manufacturing costs	88,654	74,653
Repairs and furnace overhauls	12,998	11,683
Administrative and selling	9,269	8,914
	110,921	95,250
Loss before depreciation, financial charges, operating grants and extraordinary items	6,566	13,354
Depreciation	13,871	11,371
Loss before financial charges, operating grants and extraordinary items	20,437	24,725
Financial charges		
Interest on long-term debt	8,433	8,636
Interest on short-term borrowing	32,087	26,553
Loss and amortization of unrealized loss on foreign exchange	3,501	525
	44,021	35,714
Loss before operating grants and extraordinary items	64,458	60,439
Operating grants from Province of Nova Scotia (note 7)	8,247	8,654
Loss before extraordinary items	56,211	51,785
Extraordinary items (note 9)	4,612	......
Loss for the year	$ 60,823	$51,785

Consolidated Statement of Deficit

year ended March 31, 1985

	1985	1984
	(in thousands)	
Deficit at beginning of year	$352,574	$302,432
Transfer from appraisal surplus	(1,643)	(1,643)
	350,931	300,789
Loss for the year	60,823	51,785
Deficit at end of year	$411,754	$352,574

PROVINCE OF NOVA SCOTIA

SYDNEY STEEL CORPORATION

Consolidated Statement of Changes in Financial Position

year ended March 31, 1985

	1985	1984
	(in thousands)	
Working Capital Derived From		
Contributed surplus introduced by Province of Nova Scotia (note 7)	$ 44,443	$ 50,428
Proceeds from sale of plant and properties	130	60
	44,573	50,488
Working Capital Applied To		
Operations		
Loss before extraordinary items	56,211	51,785
Items not involving working capital		
Interest on sinking funds	251	197
Gain on disposal of plant and properties	110	60
Depreciation	(13,871)	(11,371)
Amortization of debenture issue expenses	(144)	(156)
Amortization of other deferred charges	(329)	(641)
	42,228	39,874
Reduction of long-term debt, net of sinking funds	8,409	6,244
Investment in plant and properties	41,445	43,383
Repayment of prior years' assistance (note 9)	2,478	......
	94,560	89,501
Increase in working capital deficiency	49,987	39,013
Working capital deficiency at beginning of year	231,287	192,274
Working capital deficiency at end of year	$281,274	$231,287

PROVINCE OF NOVA SCOTIA

SYDNEY STEEL CORPORATION

Notes to the Consolidated Financial Statements

year ended March 31, 1985

1. **Accounting Policies**

(a) **Basis of presentation**

The consolidated financial statements have been prepared on the basis of accounting principles applicable to a going concern. Accordingly, they do not give effect to adjustments that would be necessary should the Corporation be unable to continue as a going concern and therefore be required to realize its assets and liquidate its liabilities, contingent obligations and commitments in other than the normal course of business and at amounts different from those in the consolidated financial statements.

(b) **Basis of consolidation**

The consolidated financial statements include the accounts of the Corporation and its subsidiaries, Scotia Limestone Limited and International Limestone Industries Limited. All significant inter-company transactions have been eliminated.

(c) **Inventories**

Manufactured products are valued at lower of cost and net realizable value. Raw materials and supplies are valued at lower of cost and replacement cost. Excessive inventories are valued at lower of cost and net realizable value.

(d) **Deferred charges**

Unrealized foreign exchange loss is amortized on a straight-line basis over the remaining term of the debt.

Debenture issue expense is amortized over the life of the corresponding debenture.

Deferred development costs are amortized on a per ton basis as the limestone or dolomite is extracted.

(e) **Fixed assets**

The original plant and properties, acquired by the Corporation on January 1, 1968, are valued at depreciated replacement cost as was established for insurance purposes by reference to appraisals made in prior years. The excess of the value so established over the cost of original assets was set out as "Appraisal Surplus". The amount of the annual depreciation which is attributable to such increase in the valuation of assets is transferred from Appraisal Surplus to Deficit.

Subsequent additions to plant and properties are stated at cost, including interest during construction.

The original cost of the plant of $3,100,000, together with appraisal surplus as at January 1, 1968, is being depreciated on a straight-line basis over a period of twenty years. Provision for depreciation on subsequent additions has been made by charges to income in amounts considered sufficient to offset the cost of properties during their estimated useful life, based on straight-line depreciation, commencing in the first year after acquisition on minor additions and from the date of commencement of commercial production on major additions.

The cost of relining blast furnaces is depreciated on a straight-line basis over the expected life of the reline.

(f) Foreign exchange translation

Long-term debt repayable in foreign currencies is translated at the year-end exchange rate. Unrealized exchange gains and losses are deferred and amortized to income over the remaining term of the debt.

(g) Government grants

Grants received from the Province of Nova Scotia toward the acquisition of fixed assets and debt retirement are credited to contributed surplus as the Corporation is owned 100% by the Province.

Grants received from other sources toward the acquisition of fixed assets are deducted from the related fixed assets, with depreciation calculated on the net amount.

Grants toward current expenses are included in the determination of loss for the year.

(h) Pension plans

The Corporation contributes, for both current and past services, to funded pension plans on behalf of the employees of the Corporation.

2. Inventories

	1985	1984
	(in thousands)	
Manufactured products	$19,553	$28,628
Raw materials	10,195	4,442
Supplies	6,106	6,537
	$35,854	$39,607

3. Fixed Assets

Included in the fixed assets are the following assets which are not presently in use:

	Net book value 1985	1984
	(in thousands)	
Continuous caster	$31,189	$34,000
Salem bloom re-heat furnace	7,765	......
Lime burning plant	......	2,350
	$38,954	$36,350

The future use of the continuous caster and bloom re-heat furnace will depend on the Corporation carrying out certain planned expenditures in its proposed modernization program.

During the year the net book value of the lime burning plant was written off as an extraordinary item.

4. Deferred Charges

	1985	1984
	(in thousands)	
Unrealized foreign exchange loss	$6,432	$ ......
Debenture issue expense	392	536
Deferred development costs	367	537
Furnace recommissioning costs	......	159
	$ 7,191	$ 1,232

5. Demand Loans

Repayment of demand loans is guaranteed by the Province of Nova Scotia.

6. Debentures Payable (see also note 10)

	1985			1984
	Total	Current	Long-Term	Long-Term
	(in thousands)			
Issued in U.S. Funds				
Series B (U.S. $5,000,000); 7.75% due July 1, 1985; annual sinking fund requirement $100,000	$ 6,818	$ 6,818	$	$ 4,858
Less: Sinking fund	2,561	2,561	......	2,179
	4,257	4,257	......	2,679
Series C (U.S. $20,350,000); 7.625% due July 1, 1993; payable in annual instalments of $2,275,000 and redeemable at the option of the holder on or after July 1, 1988	27,717	3,099	24,618	20,317
	31,974	7,356	24,618	22,996
Issued in Canadian Funds				
Series D $45,710,000; 11.25% due November 26, 1996; payable in annual installments as follows: 1986-1996 — $3,850,000 1997 — $3,360,000	45,710	3,850	41,860	45,710
	$77,684	$11,206	$66,478	$68,706

Series B and C debentures are guaranteed unconditionally as to principal and interest by the Province of Nova Scotia. Series D debentures are guaranteed unconditionally as to principal and interest by the Cape Breton Development Corporation, a Federal Crown Corporation.

7. Provincial Assistance

The Corporation is financially dependent upon the Province of Nova Scotia to finance cash operating deficits, capital expenditures and long-term debt retirement.

During 1984 and 1985 the Province provided the following assistance to the Corporation:

	1985	1984
	(in thousands)	
Assistance introduced as contributed surplus		
For debt retirement	$ 6,979	$ 6,775
For capital construction	37,464	43,653
	44,443	50,428
Assistance introduced as operating subsidy		
For interest expense	8,247	8,654
Total assistance	$52,690	$59,082

In its budget for the year ending March 31, 1986, the Province budgeted to provide operating assistance to Sydney Steel Corporation, including debt servicing costs in the amount of $7,385,000. Also, the budget included capital contributions to the Corporation totalling $10,535,000 to be used for debt retirement.

8. Sales

For the year ended March 31, 1985, 53% of the sales of Sydney Steel Corporation were made to Canadian National Railways (76% in 1984).

9. Extraordinary items

	(in thousands)
Write-off of net book value of lime burning plant (note 3)	$2,134
Repayment of prior years' assistance provided by the Province of Nova Scotia relating to municipal taxes paid to the City of Sydney	2,478
	$4,612

10. Change in Accounting Policy

Included in the Corporation's long-term debt are debentures repayable in United States currency. Prior to April 1, 1984 the Corporation translated this debt into Canadian dollars using the exchange rate in effect when the debt was issued. Foreign exchange gains and losses were recognized in income only when the scheduled debt repayments were made.

Effective April 1, 1984 the Corporation prospectively changed its method of accounting for translation of this debt to the method described in note 1(f). Had the translation method used prior to April 1, 1984 been followed, the consolidated loss for the year ended March 31, 1985 would have been reduced by $2,785,000.

11. Commitment

The Corporation secures its iron ore pellets under the terms of an agreement with The Hanna Mining Company. The agreement extends to 1987, however, in the event that the Corporation has not accepted delivery of committed tonnage, the agreement will be extended accordingly at established contract prices.

12. Pension Plans

An actuarial valuation of the Corporation's pension plans as at December 31, 1984 indicated an unfunded actuarial liability of approximately $49,000,000. No provision for this liability has been included in the accounts as at March 31, 1985. The liability is being funded over the next seventeen years at an annual payment of approximately $5,200,000.

13. Comparative Figures

The 1984 comparative figures are based on financial statements reported upon by other auditors.

AUDITOR'S REPORT

To the Chairman and Directors of
Tidal Power Corporation

We have examined the balance sheet of the Tidal Power Corporation as at March 31, 1985 and the statement of income and surplus for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the corporation as at March 31, 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

DOANE RAYMOND
Chartered Accountants

Halifax, Nova Scotia
July 12, 1985

PROVINCE OF NOVA SCOTIA

TIDAL POWER CORPORATION

BALANCE SHEET

March 31, 1985

ASSETS

	1985	1984
Current		
Cash and short-term deposit	$ 45,110	$ 6,083
Accounts receivable (Note 2)	3,395,204	88,000
	3,440,314	94,083
Office furniture, at cost less accumulated depreciation of $1,823 (1984 — $1,030)	14,666	13,065
Annapolis Tidal Power Project (Note 3)		
Construction costs	......	54,405,123
Less: recovered from Governments	......	25,751,152
	......	28,653,971
	$3,454,980	$28,761,119

LIABILITIES

	1985	1984
Current		
Bank indebtedness	$	$ 25,406
Payables and accruals	3,401,094	3,637,612
Payable to Nova Scotia Power Corporation	51,769	19,514,702
	3,452,863	23,177,720
Notes payable to the Province of Nova Scotia	......	5,581,295
	3,452,863	28,759,015

SURPLUS

	1985	1984
Surplus	2,117	2,104
	$3,454,980	$28,761,119

PROVINCE OF NOVA SCOTIA

TIDAL POWER CORPORATION

Statement of Income and Surplus

year ended March 31, 1985

	1985	1984
Income		
Oil Substitution and Conservation Fund (Note 4)	$379,031	$ ......
Province of Nova Scotia (Note 5)	300,000	213,000
Interest	6,084	420
	685,115	213,420
Expenses		
Administration, promotion and travel	250,322	198,818
Audit	2,475	1,350
Depreciation — office furniture	793	690
Director's fees	3,000	3,000
Legal	9,600	7,458
Research studies	418,912	......
	685,102	211,316
Excess of income over expenses	13	2,104
Surplus, beginning of year	2,104	......
Surplus, end of year	$ 2,117	$ 2,104

PROVINCE OF NOVA SCOTIA

TIDAL POWER CORPORATION

Notes to Financial Statements

March 31, 1985

1. The Tidal Power Corporation was established by Chapter 21 of the Statutes of Nova Scotia, 1970-71. Order-in-Council 71-379 proclaimed that Chapter 21 of the Statutes of Nova Scotia 1970-71, the Tidal Power Corporation Act, came into force on the 22nd day of April, 1971.

2. Accounts receivable

	1985	1984
Oil Substitution and Conservation Fund	$3,395,204	$75,000
Other	......	13,000
	$3,395,204	$88,000

3. Annapolis Tidal Power Project

On August 11, 1984, the Annapolis Tidal Power Project was sold to Nova Scotia Power Corporation at an amount equal to the book value of the project at the date of sale. This amount was calculated as follows:

Construction costs incurred	$57,140,245
Less: Recovered from Governments	
Government of Canada	25,000,000
Province of Nova Scotia	7,251,152
	32,251,152
	$24,889,093

The recovery from the Province of Nova Scotia includes a contribution of $6,500,000 made pursuant to Order-in-Council 85-305 dated March 28, 1985 which has been applied to the project retroactive to the date of sale.

4. Oil Substitution and Conservation Fund

Under an agreement with the Province of Nova Scotia dated March 1984, funds are being provided under the Canada-Nova Scotia Agreement on Oil Substitution and Conservation, for a study to determine if output from a selected Fundy tidal power generating site can be marketed at a price ensuring financial feasibility. This project began on April 1, 1984, and has incurred expenditures to date of $379,031, with approximately $121,000 remaining to be incurred to completion.

5. Pursuant to Section 16 of the Tidal Power Corporation Act, funds for the purpose of carrying out the objects and powers of the Corporation were obtained from the Province of Nova Scotia. Income for the current year is $300,000 (1984 — $213,000).

6. In compliance with the Agreement between the Government of Canada and the Province of Nova Scotia relating to the construction of a tidal power plant at Annapolis Royal, the Corporation reports that no members of the House of Commons or of the Provincial Legislature have received monies that were charged against the Annapolis Tidal Power Project.

AUDITOR'S REPORT

To the Shareholders of Waterfront
Development Corporation Limited

We have examined the balance sheet of Waterfront Development Corporation Limited as at March 31, 1985 and the statements of income and deficit and changes in cash position for the year then ended, and have obtained all the information and explanations we have required. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion and according to the best of our information and the explanations given to us and as shown by the books of the company, these financial statements are properly drawn up so as to exhibit a true and correct view of the financial position of the company as at March 31, 1985 and the results of its operations and the changes in its cash position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

DOANE RAYMOND
Chartered Accountants

Halifax, Nova Scotia
May 10, 1985

PROVINCE OF NOVA SCOTIA

WATERFRONT DEVELOPMENT CORPORATION LIMITED

BALANCE SHEET

March 31, 1985

ASSETS

	1985	1984
Cash	$ 8,419	$ 68,069
Short-term deposits (Note 2)	463,813	836,890
Receivables	86,796	771,033
Prepaid expenses	147,854	146,900
Real estate and development projects (Note 3)	25,198,523	25,291,808
	$25,905,405	$27,114,700

LIABILITIES

	1985	1984
Payables and accruals	$ 685,670	$ 209,936
Deferred revenue	38,787	27,666
Security deposit	100,000	100,000
Loan payable (Note 4)	8,282,000	9,069,000
	9,106,457	9,406,602

SHAREHOLDERS' EQUITY

	1985	1984
Capital stock (Note 5)	3	3
Contributed surplus (Note 6)	17,427,270	17,833,266
Deficit	(628,325)	(125,171)
	16,798,948	17,708,098
	$25,905,405	$27,114,700

PROVINCE OF NOVA SCOTIA

WATERFRONT DEVELOPMENT CORPORATION LIMITED

Statement of Income and Deficit

year ended March 31, 1985

	1985	1984
Revenue		
Rents	$1,347,059	$1,239,589
Recoveries	85,433	133,104
Miscellaneous	85,818	182,546
	1,518,310	1,555,239
Expense		
Property		
Management	26,429	37,461
Property taxes	522,684	646,553
Operating	230,130	221,728
Depreciation and amortization	361,631	366,168
	1,140,874	1,271,910
Income from property	377,436	283,329
Corporate expenses		
Directors fees and expenses	22,220	32,549
Office operations	76,734	77,964
Professional fees		
audit and legal	9,230	10,519
consultants	6,032	19,523
Public relations	13,132	6,963
Salaries and benefits	192,909	165,712
	320,257	313,230
Loan Interest		
Expense	1,001,498	587,182
Contributions from the Province of Nova Scotia	(550,000)	(465,949)
	451,498	121,233
Adjustment of prior years accounts receivable	108,835	......
	880,590	434,463
Net loss	(503,154)	(151,134)
Retained earnings (deficit), beginning of year	(125,171)	25,963
Deficit, end of year	$ (628,325)	$ (125,171)

PROVINCE OF NOVA SCOTIA

WATERFRONT DEVELOPMENT CORPORATION LIMITED

Statement of Changes in Cash Position

year ended March 31, 1985

	1985	1984
Sources of cash		
Decrease (increase) in term deposits	$ 373,077	$ (211,890)
Decrease (increase) in mortgage receivable	490,188	(490,188)
Decrease (increase) in other assets	193,095	(38,213)
Increase (decrease) in other liabilities	486,855	(71,811)
Increase in loan payable	......	4,659,000
Capital recoveries — Portland Street	875,162	......
Sale of real estate	......	632,500
	2,418,377	4,479,398
Uses of cash		
Operations		
Net loss	503,154	151,134
Depreciation and amortization	(361,631)	(366,168)
	141,523	(215,034)
Capital expenditures		
Real estate and construction projects	268,346	4,691,252
Portland Street	1,281,158	......
Repayment of loan payable	787,000	......
	2,478,027	4,476,218
Increase (decrease) in cash	(59,650)	3,180
Cash, beginning of year	68,069	64,889
Cash, end of year	$ 8,419	$ 68,069

PROVINCE OF NOVA SCOTIA

WATERFRONT DEVELOPMENT CORPORATION LIMITED

Notes to Financial Statements

March 31, 1985

1. **Accounting policies**

(a) Capitalization

All expenditures directly related to acquisition or renovation are included in the cost of real estate.

(b) Income taxes

As a Provincial Crown Corporation the Corporation is exempt from income taxes under the provisions of the Income Tax Act.

(c) Depreciation

Building and equipment:
Assets are depreciated on a straight-line basis over their useful life, but not greater than 50 years, at rates between 2% and 33.3% per annum.

Long-term lease:
The cost of the lease referred to in Note 2(b) is amortized over its term.

Development costs:
Costs for projects constructed on Corporation lands are capitalized and depreciated at 2% per annum. Net costs for projects constructed on non-owned lands are written off against contributed surplus.

2. **Short-term deposits**

Of this amount, $255,000 is set aside as a tax fund for real property taxes and $100,000 is set aside for the repayment of the security deposit.

3. **Real estate and development projects**

	1985			1984
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Real estate	$25,647,929	$1,506,222	$24,141,707	$24,198,215
Development costs and construction projects	1,130,275	91,415	1,038,860	1,073,324
Floating docks	42,550	29,805	12,745	17,005
Equipment	27,120	21,909	5,211	3,264
	$26,847,874	$1,649,351	$25,198,523	$25,291,808

Included in the cost of real estate is a prepaid long-term lease from the Federal Department of Public Works for a term of 45 years from 1977 with 3 ten year renewal options.

4. **Loan payable**

Central Trust Company loan due December 31, 1987 bears interest at bank prime less three-quarters percent. The loan is secured by a Province of Nova Scotia guarantee and no principal repayment is due until December 31, 1987.

5. **Capital stock**

	1985	1984
Authorized		
5,000 shares without nominal or par value		
Issued and outstanding		
3 shares	$ 3	$ 3

The shares are held in trust by representatives of the Province for the Queen in Right of the Province of Nova Scotia.

6. **Contributed surplus**

	1985	1984
Balance, beginning of year	$17,833,266	$17,833,266
Additions (deductions)		
Capital recovery		
Portland Street-Phase II	875,162	......
Capital expenditures		
Portland Street-Phase I	(442,999)	......
Portland Street-Phase II	(838,159)	......
Balance, end of year	$17,427,270	$17,833,266

7. **Contingent liability**

The corporation is contingently liable as a guarantor of a loan to a tenant. As at March 31, 1985, the balance outstanding on the loan was $75,863. The loan is being repaid in monthly principal installments of $1,806.

8. **Comparative figures**

Certain of the 1984 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1985.

ANALYSIS OF DEPARTMENTAL EXPENDITURE AND RECOVERY OF THE PROVINCE OF NOVA SCOTIA FOR THE FISCAL YEAR ENDED MARCH 31, 1985

DEPARTMENT OF AGRICULTURE AND MARKETING

AGRICULTURAL SERVICES

ADMINISTRATION SERVICES

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Department Administration	$ 292,568	$ 31,454	$ 350	$ 150,198	$	$ 28,052	$	$ 502,622
Accounting	218,697	3,070	......	44,115	......	2,505	......	268,387
Grants	......	......	......	......	150,385	......	......	150,385
Agricultural Scholarships	......	......	......	......	44,800	......	......	44,800
Research and Demonstration Grants	......	......	......	......	165,000	......	......	165,000
	$ 511,265	$ 34,524	$ 350	$ 194,313	$ 360,185	$ 30,557	$	$ 1,131,194

EXTENSION SERVICES

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration	$ 161,951	$ 15,329	$	$ 311,753	$	$ 31,567	$	$ 520,600
Limestone Assistance	......	......	......	......	1,009,144	......	......	1,009,144
Agricultural Representatives and Resource Development Representatives	967,401	88,089	......	......	......	......	......	1,055,490
Special Services	......	......	23,769	......	......	......	......	23,769
Can Farm Records Assistance ...	53,757	......	......	......	62,549	......	......	116,306
Farm Management — Extension	179,632	22,224	......	6,021	19,507	1,919	......	229,303
Home Economics.............	198,929	31,684	3,442	16,338	......	798	......	251,191
4-H and Rural Youth	264,324	45,641	56,359	64,853	10,471	484	......	442,132
Capital Grants	......	......	......	......	868,275	......	......	868,275
Land Protection Services	365,558	28,134	411	573,181	......	2,010	......	969,294
Agricultural Engineering Extension Services	453,288	71,918	2,366	14,862	......	5,496	......	547,930
	$ 2,644,840	$ 303,019	$ 86,347	$ 987,008	$ 1,969,946	$ 42,274	$	$ 6,033,434

Recovery:

Can Farm Records	$ 86,808
4-H and Rural Youth — Government of Canada Share	13,265
	$ 100,073

MARKETING AND ECONOMICS SERVICES

Expenditure:

Administration	$ 197,504	$ 22,390	$ 5,161	$ 118,568	$	$ 10,770	$	$ 354,393
Market Development	146,144	34,004	158,568	26,985	......	1,481	......	367,182
School Milk Policy	......	......	......	......	1,781,926	......	......	1,781,926
Hog Transportation Policy	......	......	......	......	150,000	......	......	150,000
Pork Price Stabilization Policy	......	......	......	......	1,631,807	......	......	1,631,807
Co-operatives	36,652	8,830	4,914	9,116	......	2,570	......	62,082
Manpower Development	68,897	5,133	......	4,762	33,032	......	......	111,824
	$ 449,197	$ 70,357	$ 168,643	$ 159,431	$ 3,596,765	$ 14,821	$	$ 4,459,214

Recovery:

Farm Labour Manpower — Government of Canada Share								$ 6,211
Total Expenditure — Agricultural Services	$ 3,605,302	$ 407,900	$ 255,340	$ 1,340,752	$ 5,926,896	$ 87,652	$	$11,623,842
Total Recovery — Agricultural Services								$ 106,284

AGRICULTURAL PRODUCTION

HORTICULTURE AND BIOLOGY SERVICES

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration	$ 123,991	$ 11,624	$ 12,299	$ 175,579	$ 41,652	$ 5,484	$	$ 370,629
Horticultural Specialist Services	613,447	84,316	......	37,996	47,372	5,868	......	788,999
	$ 737,438	$ 95,940	$ 12,299	$ 213,575	$ 89,024	$ 11,352	$	$ 1,159,628

LIVESTOCK SERVICES

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration	$ 95,860	$ 7,314	$ 20,931	$ 227,530	$ 60,910	$ 10,942	$	$ 423,487
Livestock and Poultry Specialist Services	676,651	124,564	64,466	(3,327)	......	......	......	862,354
Dairy Services	271,808	48,518	......	22,601	......	......	......	342,927
Animal Pathology Services	396,394	19,984	3,637	77,777	......	1,142	......	498,934
Livestock Health Services	......	......	......	......	1,149,200	......	......	1,149,200
Dairy Production Policy	......	......	......	......	205,162	......	......	205,162
Cream Transportation	......	......	......	......	71,985	......	......	71,985
Support to Artificial Insemination Services	......	......	......	......	92,000	......	......	92,000
Community and Co-operative Pastures	52,778	......	1,040	99,227	7,428	2,001	......	162,474
Meat Inspection Services	......	896	486	1,150	61,326	......	......	63,858
Improved Sire Policies	......	......	......	......	119,982	......	......	119,982
Dead Stock Pick-up	......	......	......	......	53,000	......	......	53,000
Herd Health Program	......	......	......	......	32,416	......	......	32,416
R.O.P. Test Station	......	......	......	......	44,538	......	......	44,538
Beef and Sheep Development Program	......	......	......	......	678,275	......	......	678,275
	$ 1,493,491	$ 201,276	$ 90,560	$ 424,958	$ 2,576,222	$ 14,085	$	$ 4,800,592

Recovery:								
Transportation, Royal Winter Fair — Government of Canada Share								$ 2,527

SOILS AND CROPS SERVICES

Expenditure:								
Administration	$ 118,304	$ 5,286	$ 1,480	$ 130,468	$	$ 8,070	$	$ 263,608
Provincial Chemistry Laboratory	200,615	3,408	......	33,572	......	......	......	237,595
Administration of Weed Control Act	35,105	6,488	......	......	84,650	......	......	126,243
Atlantic Pesticide Laboratory	......	......	......	40	20,000	......	......	20,040
Advisory and Demonstration Program	401,047	71,331	......	4,631	13,142	......	......	490,151
Fertilizer Assistance Policy	......	......	......	......	1,577,398	......	......	1,577,398
Seed Grain Improvement	......	......	......	......	6,003	......	......	6,003
	$ 755,071	$ 86,513	$ 1,480	$ 168,711	$ 1,701,193	$ 8,070	$	$ 2,721,038
Total Expenditure — Agricultural Production	$ 2,986,000	$ 383,729	$ 104,339	$ 807,244	$ 4,366,439	$ 33,507	$	$ 8,681,258
Total Recovery — Agricultural Production								$ 2,527

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
BOARDS AND COMMISSIONS								
CROP AND LIVESTOCK INSURANCE COMMISSION								
Expenditure:								
Crop and Livestock Insurance Commission	$ 154,960	$ 24,719	$ 5,130	$ 16,392	$ 222,486	$ 16,268	$	$ 439,955
Recovery:								
Government of Canada Share								$ 216,710
NOVA SCOTIA FARM LOAN BOARD								
Expenditure:								
Administration	$ 540,986	$ 44,927	$ 27,195	$ 85,983	$	$ 4,517	$	$ 703,608
Interest Forgiveness Policy	......	......	......	......	638,856	......	......	638,856
Land Purchase and Lease Program	......	......	......	......	1,097,963	......	......	1,097,963
Loan Programs Interest Charges	......	......	......	......	4,425,403	......	......	4,425,403
Pork Stabilization Fund	......	......	......	......	480,664	......	......	480,664
Interest Subsidy Policy	......	......	......	......	1,153,274	......	......	1,153,274
	$ 540,986	$ 44,927	$ 27,195	$ 85,983	$ 7,796,160	$ 4,517	$	$ 8,499,768
PROVINCIAL GRAIN COMMISSION								
Expenditure:								
Provincial Grain Commission	$ 308,915	$ 10,883	$ 5,500	$ 4,841	$	$	$	$ 330,139

DAIRY COMMISSION

Expenditure:

Dairy Commission	$ 88,397	$ 29,301	$ 34,002	$ 16,250	$	$ 150	$	$ 168,100
Total Expenditure — Boards and Commissions	$ 1,093,258	$ 109,830	$ 71,827	$ 123,466	$ 8,018,646	$ 20,935	$	$ 9,437,962
Total Recovery — Boards and Commissions								$ 216,710

NOVA SCOTIA AGRICULTURAL COLLEGE

Expenditure:

Administration	$ 519,482	$ 15,475	$	$ 202,291	$ 100,000	$ 9,886	$	$ 847,134
Academic Programs	2,767,088	108,214	......	272,385	......	18,246	......	3,165,933
Library Services	150,181	3,080	......	72,317	......	150,767	......	376,345
Vocational Courses	180,837	14,505	......	132,616	......	......	......	327,958
Grounds and Facilities Maintenance	765,347	1,482	......	639,662	......	2,116	......	1,408,607
Farm Operations	488,595	1,321	......	401,103	......	3,236	......	894,255
Ancillary Services	406,030	4,375	632,107	275,615	......	21,666	......	1,339,793
	5,277,560	148,452	632,107	1,995,989	100,000	205,917	......	8,360,025
Less NSAC Revenues	......	......	......	......	......	......	(2,149,487)	(2,149,487)
Less Technical-Vocational Revenues and Recoveries	......	......	......	......	......	......	(911,880)	(911,880)
Less Universities Assistance Grant	......	......	......	......	......	......	(2,898,225)	(2,898,225)
	$ 5,277,560	$ 148,452	$ 632,107	$ 1,995,989	$ 100,000	$ 205,917	$ (5,959,592)	$ 2,400,433

DEPARTMENT OF ATTORNEY GENERAL

GENERAL ADMINISTRATION

ADMINISTRATION

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Office of the Minister and Deputy Minister	$ 195,818	$ 37,410	$ 5,289	$ 84,572	$ 12,100	$ 68,714	$	$ 403,903
Courts and Registries	242,263	29,563	......	18,374	......	16,955	......	307,155
Administrative Services	247,803	4,406	......	28,881	......	18,637	......	299,727
Solicitor Services	937,364	26,216	1,673	59,945	......	60,070	......	1,085,268
Judges General Expenses	557,109	594	......	66,939	......	99,847	......	724,489
Library Services	45,766	1,719	......	3,809	......	57,604	......	108,898
Registry of Regulations	17,621	......	......	32,014	......	1,019	......	50,654
Supreme Court Maintenance	......	......	......	......	301,884	......	......	301,884
Agreements — Atlantic Police Academy — Holland College	......	710	......	......	127,463	......	......	128,173
Small Claims Court	85,963	12,387	160,140	4,059	......	......	......	262,549
Crime Compensation	131,069	6,802	181,247	6,654	......	2,676	......	328,448
Gun Control	97,623	14,915	......	6,243	......	417	......	119,198
Nova Scotia Legal Aid	......	......	......	......	3,313,600	......	(899,999)	2,413,601
Block Parent Program	......	......	......	......	10,000	......	......	10,000
Less Chargeable to Canada — Nova Scotia (Offshore) Development Fund	......	......	......	......	......	......	(39,166)	(39,166)
	$ 2,558,399	$ 134,722	$ 348,349	$ 311,490	$ 3,765,047	$ 325,939	$ (939,165)	$ 6,504,781

Recovery:

Crime Compensation — Government of Canada Share	$ 88,140
Programs — Gun Control — Government of Canada Share	124,311
Nova Scotia Legal Aid — Government of Canada Share	1,504,000
	$ 1,716,451

CORRECTIONAL SERVICES

Expenditure:

Administration	$ 255,776	$ 31,136	$	$ 51,715	$	$ 38,421	$	$ 377,048
Community Programs — Central Region	825,281	67,033	......	33,920	......	13,908	......	940,142
Community Programs — Eastern Region	506,025	50,481	......	31,407	......	10,955	......	598,868
Community Programs — Western Region	433,728	47,725	......	31,195	......	11,799	......	524,447
Staff Training and Development	......	......	......	......	......	5,634	......	5,634
Research and Planning	58,081	1,176	......	......	......	......	......	59,257
Institutions — Inspections and Security	62,823	8,586	......	2,624	......	876	......	74,909
Howard House Association of Cape Breton	......	......	......	......	16,100	......	......	16,100
John Howard Society	......	......	......	......	35,000	......	......	35,000
Nova Scotia Criminology and Corrections Association	......	......	......	......	500	......	......	500
Institutional and Community Program Support	25,683	......	......	......	......	......	......	25,683
Assistant Probation Officer Program	41,845	22,128	......	......	......	......	......	63,973
Contingency Fund	......	......	1,605	......	......	......	......	1,605
Volunteer Probation Officer Program	32,757	5,218	......	111	......	1,800	......	39,886
	$ 2,241,999	$ 233,483	$ 1,605	$ 150,972	$ 51,600	$ 83,393	$	$ 2,763,052

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
PUBLIC TRUSTEE								
Expenditure:								
Administration of Estates and Trusts	$ 164,120	$ 1,661	$	$ 17,132	$	$ 8,949	$	$ 191,862
Legal Services	93,842	......	......	......	......	......	......	93,842
	$ 257,962	$ 1,661	$	$ 17,132	$	$ 8,949	$	$ 285,704
Total Expenditure — General Administration	$ 5,058,360	$ 369,866	$ 349,954	$ 479,594	$ 3,816,647	$ 418,281	$ (939,165)	$ 9,553,537
Total Recovery — General Administration								$ 1,716,451
LAW ADMINISTRATION								
CRIMINAL PROSECUTIONS AND CIVIL ACTIONS								
Expenditure:								
Criminal Prosecutions — Halifax Region	$ 960,241	$ 8,458	$	$ 23,104	$	$ 34,067	$	$ 1,025,870
Criminal Prosecutions — Central Region	404,964	18,938	......	13,324	......	18,483	......	455,709
Criminal Prosecutions — Western Region	457,759	10,731	......	21,476	......	15,668	......	505,634
Criminal Prosecutions — Cape Breton Region	315,091	12,334	......	11,790	......	11,108	......	350,323
Solicitor Services — Criminal and Civil	......	......	731,563	......	......	......	......	731,563
Medical Examiners — Under Fatality Inquiries Act	84,880	2,835	43,107	6,725	......	5,315	......	142,862

Ambulance Operators Program — Under Fatality Inquiries Act	......	......	171,008	......	......	......	......	171,008
Pathologists — Under Fatality Inquiries Act	......	......	103,724	......	......	......	......	103,724
Professional Services — Under Fatality Inquiries Act	......	......	40,355	......	......	......	......	40,355
	$ 2,222,935	$ 53,296	$ 1,089,757	$ 76,419	$	$ 84,641	$	$ 3,527,048

Recovery:

Government of Canada Share	$ 135,000

R.C.M.P. MAINTENANCE AND ENFORCEMENT COSTS

Expenditure:

R.C.M.P. Policing Contract	$	$	$19,900,824	$	$	$	$	$19,900,824
Other Policing Services	115,785	7,359	7,412	20,036	4,896	45,313	......	200,801
	$ 115,785	$ 7,359	$19,908,236	$ 20,036	$ 4,896	$ 45,313	$	$20,101,625

Recovery:

Nova Scotia Liquor Commission — Policing Services	$19,493,627
Municipalities	336,983
Federal Government — Gun Control	72,039
Nova Scotia Liquor Commission — Administration	199,207
	$20,101,856

PROVINCIAL JUDGES

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration — Cape Breton Region	$ 267,717	$ 10,546	$ 21,328	$ 69,206	$	$ 11,523	$	$ 380,320
Administration — Central Region	331,292	7,516	26,138	80,564	......	34,909	......	480,419
Administration — Halifax Region	324,447	2,880	56,216	83,802	......	42,720	......	510,065
Administration — Western Region	491,360	20,608	32,368	117,487	......	47,869	......	709,692
Chief Judge	79,811	18,318	......	3,847	......	12,006	......	113,982
Judiciary — Cape Breton Region	242,999	23,249	......	270	......	5,437	......	271,955
Judiciary — Central Region	331,914	17,971	......	1,056	......	12,327	......	363,268
Judiciary — Halifax Region	412,498	11,740	......	2,288	......	7,311	......	433,837
Judiciary — Western Region	404,699	34,859	......	2,028	......	12,206	......	453,792
Judicial Conferences and Meetings	......	18,754	......	......	......	3,387	......	22,141
Grants — Canadian Association of Provincial Court Judges	......	......	......	......	2,000	......	......	2,000
	$ 2,886,737	$ 166,441	$ 136,050	$ 360,548	$ 2,000	$ 189,695	$	$ 3,741,471

COURT REPORTING

Expenditure:

Professional Circuit Court Reporters — Cape Breton Region	$ 61,483	$ 136	$ 7,454	$ 2,412	$	$ 349	$	$ 71,834
Professional Circuit Court Reporters — Central Region	97,372	12,866	458	3,246	......	2,160	......	116,102
Professional Circuit Court Reporters — Western Region	89,700	8,739	......	795	......	1,522	......	100,756
Professional Curcuit Court Reporters — Supreme Court	66,286	5,704	......	1,300	......	3,203	......	76,493
Court Reporting Services — Halifax Region	344,503	25	......	24,443	......	21,610	......	390,581
	$ 659,344	$ 27,470	$ 7,912	$ 32,196	$	$ 28,844	......	755,766
Total Expenditure — Law Administration	$ 5,884,801	$ 254,566	$21,141,955	$ 489,199	$ 6,896	$ 348,493	$	$28,125,910
Total Recovery — Law Administration								$20,236,856

PUBLIC OFFICES

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Registry of Deeds — Cape Breton Region	$ 334,113	$ 6,589	$	$ 37,311	$	$ 26,854	$	$ 404,867
Registry of Deeds — Central Region	341,677	4,852	......	46,657	......	27,808	......	420,994
Registry of Deeds — Halifax Region	371,075	7,721	......	73,875	......	29,129	......	481,800
Registry of Deeds — Western Region	534,193	2,557	......	48,413	......	37,375	......	622,538
Probate — Cape Breton Region	36,337	......	......	1,954	......	1,904	......	40,195
Probate — Central Region	160,792	......	......	5,427	......	8,236	......	174,455
Probate — Halifax Region	131,846	......	......	2,354	......	6,230	......	140,430
Probate — Western Region	275,466	5,169	......	6,709	......	2,420	......	289,764
Prothonotaries and Clerks of the County Court— Cape Breton Region	138,183	59	......	10,555	......	5,504	......	154,301
Prothonotaries and Clerks of the County Court — Central Region	148,007	263	......	6,971	......	2,755	......	157,996
Prothonotaries and Clerks of the County Court — Halifax Region	315,741	142	......	47,951	......	21,602	......	385,436
Prothonotaries and Clerks of the County Court — Western Region	125,718	5,250	......	8,737	......	2,268	......	141,973
Sheriffs — Cape Breton Region	339,150	53,418	84	15,198	......	1,246	......	409,096
Sheriffs — Central Region	415,873	62,100	392	17,574	......	4,929	......	500,868
Sheriffs — Halifax Region	287,131	23,641	......	6,311	......	2,682	......	319,765
Sheriffs — Western Region	546,857	62,608	......	11,720	......	6,701	......	627,886
	$ 4,502,159	$ 234,369	$ 476	$ 347,717	$	$ 187,643	$	$ 5,272,364

SUPERINTENDENT OF INSURANCE

Expenditure:

Administration	$ 105,709	$ 2,572	$ 15,700	$ 7,077	$	$ 866	$	$ 131,924
Licensing, Statistics and Premium Tax Collection	42,219	1,826	......	8,680	......	519	......	53,244
	$ 147,928	$ 4,398	$ 15,700	$ 15,757	$	$ 1,385	$	$ 185,168

REGISTRY OF JOINT STOCK COMPANIES

Expenditure:

Administration	$ 219,715	$ 8,954	$	$ 85,322	$	$ 11,410	$	$ 325,401
Data Processing and Accounting	105,157	......	......	144,875	......	231	......	250,263
	$ 324,872	$ 8,954	$	$ 230,197	$	$ 11,641	$	$ 575,664

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
DEPARTMENT OF CONSUMER AFFAIRS								
ADMINISTRATION								
Expenditure:								
Office of the Minister and Deputy Minister	$ 131,744	$ 7,698	$	$ 14,874	$ 3,500	$ 21,712	$	$ 179,528
Administrative Support Services	123,392	307	......	8,366	......	1,978	......	134,043
Research and Communications	51,746	613	......	3,375	......	2,684	......	58,418
	$ 306,882	$ 8,518	$	$ 26,615	$ 3,500	$ 26,374	$	$ 371,989
CONSUMER SERVICES								
Expenditure:								
Administration	$ 68,253	$ 1,685	$	$ 3,794	$	$ 1,941	$	$ 75,673
Regulated Industries	114,349	444	7,777	23,699	......	2,966	......	149,235
Business Practices	109,316	981	......	13,204	......	1,436	......	124,937
Debtor Assistance	105,172	312	......	20,936	......	3,752	......	130,172
Regional Offices	312,874	9,189	......	20,332	......	7,381	......	349,776
	$ 709,964	$ 12,611	$ 7,777	$ 81,965	$	$ 17,476	$	$ 829,793
RESIDENTIAL TENANCIES								
Expenditure:								
Board Members	$	$ 25,083	$ 84,531	$	$	$	$	$ 109,614
Support Staff Services	447,990	4,233	......	78,793	......	11,050	......	542,066
Registry of Condominiums......	19,575	85	......	1,154	......	1,468	......	22,282
	$ 467,565	$ 29,401	$ 84,531	$ 79,947	$	$ 12,518	$	$ 673,962

AMUSEMENTS REGULATION

Expenditure:

Amusements Regulation Board	$ 82,482	$ 14,164	$ 24,921	$ 5,107	$	$ 1,863	$	$ 128,537
Licensing, Collection of Tax and Inspections	161,369	34,574	......	35,591	......	3,591	......	235,125
	$ 243,851	$ 48,738	$ 24,921	$ 40,698	$	$ 5,454	$	$ 363,662

CREDIT UNION INSPECTION

Expenditure:

Credit Union Inspection	$ 306,301	$ 44,070	$ 34,031	$ 9,417	$	$ 3,440	$	$ 397,259

RENT REVIEW

Expenditure:

Administrative and Support Services	$ 120,132	$ 362	$ 4,900	$ 44,178	$	$ 14,311	$	$ 183,883
Rent Review Hearings	351,326	5,157	17,773	19,349	......	162	......	393,767
	$ 471,458	$ 5,519	$ 22,673	$ 63,527	$	$ 14,473	$	$ 577,650
Total Expenditure — Consumer Affairs	$ 2,506,021	$ 148,957	$ 173,933	$ 302,169	$ 3,500	$ 79,735	$	$ 3,214,315

DEPARTMENT OF CULTURE, RECREATION AND FITNESS

ADMINISTRATION

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Office of the Minister and Deputy Minister	$ 269,805	$ 57,535	$	$ 134,579	$	$ 26,350	$	$ 488,269
Finance and Personnel	141,381	7,254	......	194,713	......	50,026	......	393,374
Art Gallery of Nova Scotia	......	......	......	......	309,600	......	......	309,600
	$ 411,186	$ 64,789	$	$ 329,292	$ 309,600	$ 76,376	$	$ 1,191,243

CULTURAL AFFAIRS

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration — Grants and Assistance, Director of Cultural Affairs	$ 93,564	$ 5,810	$	$ 40,853	$ 852,156	$	$	$ 992,383
Cultural Industries — Grants and Assistance	......	......	......	......	114,674	......	......	114,674
Performing Arts	138,321	18,352	......	......	1,077,525	253	......	1,234,451
Visual Arts	145,196	8,562	......	......	126,968	......	......	280,726
Library	42,615	......	......	1,802	......	10,950	......	55,367
Cultural Showcase Program	14,040	11,001	......	17,775	109,757	......	......	152,573
Heritage Unit	86,115	11,764	34,390	16,428	64,934	78	......	213,709
	$ 519,851	$ 55,489	$ 34,390	$ 76,858	$ 2,346,014	$ 11,281	$	$ 3,043,883

SPORT AND COMMUNITY SERVICES

Expenditure:

Administration — Grants and Assistance, Director of Sport and Community Services	$ 75,952	$ 6,856	$	$	$ 398,140	$ 980	$	$ 481,928
Sport	81,131	24,912	......	......	1,042,889	5,607	......	1,154,539
Community Recreation Development	56,720	9,618	......	......	1,076,282	......	......	1,142,620
Outdoor Recreation	57,228	4,586	......	......	455,661	70	......	517,545
Recreation Facility Development	84,416	14,811	......	......	1,707,022	225	......	1,806,474
Special Recreation Initiatives	......	......	......	......	139,949	......	......	139,949
Regional Services	447,759	60,390	......	75,189	104,066	13,439	......	700,843
	$ 803,206	$ 121,173	$	$ 75,189	$ 4,924,009	$ 20,321	$	$ 5,943,898
Total Expenditure — Culture, Recreation and Fitness	$ 1,734,243	$ 241,451	$ 34,390	$ 481,339	$ 7,579,623	$ 107,978	$	$10,179,024

DEPARTMENT OF DEVELOPMENT

GENERAL ADMINISTRATION

EXECUTIVE ADMINISTRATION

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Office of the Minister and Deputy Minister	$ 379,227	$ 69,566	$ 399	$ 66,821	$	$ 22,192	$	$ 538,205
Legal Services	18,319	10,679	56,333	6,082	......	4,346	......	95,759
Special Services Program	......	......	260,627	......	......	......	......	260,627
Special Assistance Program	......	......	......	......	13,284,759	......	......	13,284,759
Departmental Advertising	......	......	......	84,761	......	......	......	84,761
Departmental Publications	......	......	......	48,600	......	......	......	48,600
Operating Grants	......	......	......	......	237,400	......	......	237,400
Less Chargeable to Canada — Nova Scotia (Offshore) Development Fund	......	......	......	......	......	......	(197,500)	(197,500)
	$ 397,546	$ 80,245	$ 317,359	$ 206,264	$13,522,159	$ 26,538	$ (197,500)	$14,352,611

Recovery:

Council of Maritime Premiers ...	$ 49,675

FINANCE AND ADMINISTRATION

Expenditure:

Division Administration	$ 69,970	$ 1,796	$	$ 10,596	$	$ 2,016	$	$ 84,378
Human Resources	23,517	772	......	4,291	......	28,691	......	57,271
Management Services	520,533	13,711	10,808	34,823	......	24,039	......	603,914
Employment Opportunities	259,453	28,410	616	127,231	......	579	......	416,289
Mainstreet Program	......	......	......	17,983	3,969,949	......	......	3,987,932
Industry Program	......	......	......	......	111,288	......	......	111,288
Summer Employment Program	......	......	......	......	14,152,168	......	......	14,152,168
Winter Employment Program	......	......	......	......	773,146	......	......	773,146
Special Employment Program	......	......	......	......	405,816	......	......	405,816
New Employment and Development Program	......	......	......	......	124,379	......	......	124,379
Industrial Mall Municipal Tax Rebate Program	......	......	......	......	15,576	......	......	15,576
Machinery and Equipment Tax Rebate Program	......	......	......	......	2,657,514	......	......	2,657,514
Youth Entrepreneurial Skills Program	......	......	......	......	60,031	......	......	60,031
	$ 873,473	$ 44,689	$ 11,424	$ 194,924	$22,269,867	$ 55,325	$	$23,449,702
Total Expenditure — General Administration	$ 1,271,019	$ 124,934	$ 328,783	$ 401,188	$35,792,026	$ 81,863	$ (197,500)	$37,802,313
Total Recovery — General Administration								$ 49,675

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
OTHER AGENCIES								
Expenditure:								
London Office	$ 113,483	$ 91,977	$ 78,432	$ 75,610	$	$ 91,216	$	$ 450,718
Nova Scotia Resources Development Board	192,532	21,759	24,988	15,242	......	860	......	255,381
Capital Advance Interest Charges — Industrial	......	......	......	......	6,732,884	......	......	6,732,884
Small Business Development Corporation	420,260	18,106	16,262	28,012	......	1,030	......	483,670
Capital Advance Interest Charges — Small Business	......	......	......	......	202,782	......	......	202,782
Voluntary Planning	217,215	50,627	......	23,437	......	13,412	......	304,691
Nova Scotia Venture Corporation Board	46,250	4,437	7,800	4,567	......	219	......	63,273
Capital Advance Interest Charges — Venture Corporation	......	......	......	......	684,927	......	......	684,927
Trade Centre Limited	......	......	......	......	689,000	......	......	689,000
	$ 989,740	$ 186,906	$ 127,482	$ 146,868	$ 8,309,593	$ 106,737	$	$ 9,867,326
INDUSTRIAL DEVELOPMENT								
Expenditure:								
Division Administration	$ 76,524	$ 17,174	$ 3,923	$ 11,497	$	$ 2,933	$	$ 112,051
Industrial Benefits Office	378,515	39,706	......	65,526	......	8,768	......	492,515
Industrial Promotion	385,500	86,211	12,775	141,539	......	169,607	......	795,632
Market Development Centre	336,135	61,997	......	31,765	......	1,106	......	431,003
Trade Expansion Program	......	......	......	......	369,643	......	......	369,643
Product Development Program	......	......	......	......	42,800	......	......	42,800
Less Chargeable to Canada — Nova Scotia (Offshore) Development Fund	......	......	......	......	......	......	(535,314)	(535,314)
	$ 1,176,674	$ 205,088	$ 16,698	$ 250,327	$ 412,443	$ 182,414	$ (535,314)	$ 1,708,330

BUSINESS AND TECHNICAL SERVICES

Expenditure:

Division Administration	$ 80,844	$ 6,593	$ 1,380	$ 62,750	$	$ 2,587	$	$ 154,154
Regional Offices	892,362	98,510	7,979	75,120	......	2,022	......	1,075,993
Business Advisory Services	154,661	17,631	......	9,543	......	323	......	182,158
Technical Services	326,741	33,612	......	18,002	......	296	......	378,651
Rural Industry Program	......	......	......	......	1,192,632	......	......	1,192,632
Black Business Opportunity Program	......	......	......	......	104,439	......	......	104,439
Consulting Assistance Program	......	......	......	......	318,028	......	......	318,028
Assistance to Industrial Commissions Program	......	......	......	......	473,941	......	......	473,941
Regional Management Training Program	......	......	......	......	145,401	......	......	145,401
Less Chargeable to Canada — Nova Scotia (Offshore) Development Fund	......	......	......	......	......	......	(378,651)	(378,651)
	$ 1,454,608	$ 156,346	$ 9,359	$ 165,415	$ 2,234,441	$ 5,228	$ (378,651)	$ 3,646,746

POLICY AND PLANNING

Expenditure:

Division Administration	$ 78,166	$ 12,252	$ 1,868	$ 78,981	$	$ 1,579	$	$ 172,846
Economic Analysis and Policy	329,408	7,151	1,900	18,923	......	429	......	357,811
Program and Evaluation	286,531	16,276	......	15,147	......	230	......	318,184
Statistical Services	150,471	703	4,403	28,232	......	18	......	183,827
Research Services	26,632	......	......	3,533	......	12,044	......	42,209
	$ 871,208	$ 36,382	$ 8,171	$ 144,816	$	$ 14,300	$	$ 1,074,877

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
FUNDS FOR ECONOMIC INVESTMENT								
STRAIT OF CANSO SUBSIDIARY AGREEMENT								
Expenditure:								
Industrial Analysis and Promotion Program	$	$	$	$	$	$ 331,290	$	$ 331,290
Community and Industrial Infrastructure Program	......	......	......	......	......	777,929	......	777,929
Industrial Development Program	......	......	......	......	......	32,560	......	32,560
	$	$	$	$	$	$ 1,141,779	$	$ 1,141,779
Recovery:								
Government of Canada Share ...								$ 912,555
CANSO DEVELOPMENT II								
Expenditure:								
Canso Development II	$	$	$	$	$	$ 126,395	$	$ 126,395
Recovery:								
Government of Canada Share ...								$ 88,477
ENERGY SUBSIDIARY AGREEMENT								
Expenditure:								
Energy Subsidiary Agreement ...	$ 284,861	$	$	$	$	$ 2,679,551	$	$ 2,964,412
Recovery:								
Government of Canada Share ...								$ 2,262,111

PULP AND PAPER MODERNIZATION SUBSIDIARY AGREEMENT

Expenditure:

Pulp and Paper Modernization Subsidiary Agreement	$	$	$	$	$	$ 715,143	$	$ 715,143

OCEAN INDUSTRY SUBSIDIARY AGREEMENT

Expenditure:

Municipal Taxation	$	$	$	$	$	$ 58,393	$	$ 58,393
Innovation Centre	116,143	......	......	......	......	225,805	......	341,948
	$ 116,143	$	$	$	$	$ 284,198	$	$ 400,341

AGRI-FOOD DEVELOPMENT AGREEMENT

Expenditure:

Agri-Food Development Agreement	$	$	$	$	$	$ 4,994,011	$	$ 4,994,011

FOREST RESOURCE DEVELOPMENT AGREEMENT

Expenditure:

Forest Resource Development Agreement	$ 344,332	$	$	$	$	$ 2,709,981	$	$ 3,054,313

MINERAL DEVELOPMENT II

Expenditure:

Mineral Development II........	$ 282,731	$	$	$	$	$ 371,923	$	$ 654,654

FOREST RENEWAL SUBSIDIARY AGREEMENT (ERDA)

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Forest Renewal Subsidiary Agreement (ERDA).........	$	$	$	$	$	$ 369,472	$	$ 369,472
Total Expenditure — Funds for Economic Investment........	$ 1,028,067	$	$	$	$	$13,392,453	$	$14,420,520
Total Recovery — Funds for Economic Investment........								$ 3,263,143

DEPARTMENT OF EDUCATION

SENIOR MANAGEMENT

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Program Management.........	$ 385,759	$ 62,148	$	$ 57,741	$	$ 22,478	$ (1,400)	$ 526,726
Grant Administration...........	......	......	......	......	142,085	5,300	......	147,385
Special Committees and Projects	......	5,300	24,369	136	......	1,625	......	31,430
Auditing Services.............	36,882	155	......	......	......	519	......	37,556
Post Secondary Education	66,872	2,491	53,171	444	......	1,242	......	124,220
	$ 489,513	$ 70,094	$ 77,540	$ 58,321	$ 142,085	$ 31,164	$ (1,400)	$ 867,317

FINANCE AND BUDGETING

STUDENT AID

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration...............	$ 441,894	$ 3,545	$ 181,147	$ 130,305	$	$ 19,277	$	$ 776,168

Recovery:								
Government of Canada Share . . .								$ 278,788
RESEARCH								
Expenditure:								
Administration and Operations	$ 303,607	$ 4,604	$ 98,779	$ 52,972	$	$ 4,583	$ (40)	$ 464,505
Achievement Testing	73,608	10,804	273,989	37,207	......	463	......	396,071
	$ 377,215	$ 15,408	$ 372,768	$ 90,179	$	$ 5,046	$ (40)	$ 860,576
FINANCIAL MANAGEMENT								
Expenditure:								
Administration	$ 37,565	$ 47	$	$ 985	$	$ 29	$	$ 38,626
Budgeting and Special Projects . . .	55,928	......	......	3,093	......	57	......	59,078
Inventory Control	41,745	8,861	......	792	......	......	......	51,398
Accounting	137,539	52	56	3,031	......	......	......	51,398
Personnel	122,723	......	......	13,322	......	415	......	141,093
Less Chargeable to other Departments	......	......	......	......	......	......	(120,000)	(120,000)
	$ 395,500	$ 8,960	$ 56	$ 21,223	$	$ 1,569	$ (120,000)	$ 307,308
NOVA SCOTIA SCHOOL BOOK BUREAU								
Expenditure:								
Administration	$ 160,053	$ 671	$	$ 35,105	$	$ 385	$	$ 196,214
Warehouse	150,320	......	......	110,285	......	......	......	260,605
	$ 310,373	$ 671	$	$ 145,390	$	$ 385	$	$ 456,819

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
EDUCATION GRANTS								
Expenditure:								
Administration	$ 101,452	$ 1,126	$	$ 8,255	$	$ 854	$	$ 111,687
Field Services	93,906	22,446	......	4,889	......	3,548	......	124,789
	$ 195,358	$ 23,572	$	$ 13,144	$	$ 4,402	$	$ 236,476
Total Expenditure — Finance and Budgeting	$ 1,720,340	$ 52,156	$ 553,971	$ 400,241	$	$ 30,679	$ (120,040)	$ 2,637,347
Total Recovery — Finance and Budgeting								$ 278,788
TEACHERS' PENSIONS								
Expenditure:								
Administration	$ 150,129	$ 5,825	$ 36,311	$ 41,672	$ 24,268,388	$	$ (233,937)	$ 24,268,388
GRANTS AND ASSISTANCE								
EDUCATION GRANTS								
Expenditure:								
Grants to School Boards	$	$	$	$	$431,971,697	$	$	$431,971,697
Debt Retirement	......	......	......	......	35,267,542	......	......	35,267,542
Non-Formula Grants	......	398	......	66,995	4,669,025	......	......	4,736,418
Atlantic Provinces Special Education Authority	......	......	......	......	5,837,502	......	......	5,837,502
	$	$ 398	$	$ 66,995	$477,745,766	$	$	$477,813,159

Recovery:								
Government of Canada Share — Grants to School Boards......								$ 36,246
NOVA SCOTIA SCHOOL BOOK BUREAU								
Expenditure:								
Learning Materials Credit Allocation	$	$	$	$ 4,973,045	$	$	$	$ 4,973,045
STUDENT AID								
Expenditure:								
Bursary Program	$	$	$	$	$ 9,197,845	$	$	$ 9,197,845
Total Expenditure — Grants and Assistance	$	$ 398	$	$ 5,040,040	$486,943,611	$	$	$491,984,049
Total Recovery — Grants and Assistance								$ 36,246
CURRICULUM DEVELOPMENT								
Expenditure:								
Planning and Policy	$ 108,352	$ 73,672	$ 21,771	$ 65,513	$ 74,289	$ 6,831	$	$ 350,428
Operational	261,707	40,544	91,880	51,128	......	1,875	......	447,134
Implementation	233,202	37,124	62,853	2,054	......	25,095	......	360,328
Special Programs	180,424	19,719	22,448	3,435	......	398	......	226,424
Language Development	224,431	35,371	8,653	34,180	3,071,491	12,612	......	3,386,738
	$ 1,008,116	$ 206,430	$ 207,605	$ 156,310	$ 3,145,780	$ 46,811	$	$ 4,771,052
Recovery:								
Government of Canada Share — Language Development								$ 3,371,474

EDUCATION RESOURCE SERVICES

NOVA SCOTIA MUSEUMS

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Expenditure:								
Administration	$ 262,559	$ 6,461	$ 1,840	$ 303,214	$	$ 15,680	$ (10,415)	$ 579,339
Operations and Development	402,602	14,420	......	257,622	1,703,307	1,998	......	2,379,949
National Museums Corporation	237,699	12,030	52,025	20,533	......	......	......	322,287
Education and Extension	214,920	5,739	......	7,644	......	1,376	......	229,679
Exhibits	245,723	1,440	......	11,607	......	......	......	258,770
Science	223,896	10,418	......	14,371	......	2,246	......	250,931
History	150,742	8,208	......	24,675	......	......	......	183,625
Maritime Museum of the Atlantic	522,627	4,911	......	226,267	......	9,953	......	763,758
Less Chargeable to other Departments	......	......	......	......	......	......	(170,983)	(170,983)
	$ 2,260,768	$ 63,627	$ 53,865	$ 865,933	$ 1,703,307	$ 31,253	$ (181,398)	$ 4,797,355
Recovery:								
Government of Canada Share — National Museums Corporation								$ 322,287

EDUCATION MEDIA SERVICES

Expenditure:

Administration	$ 126,167	$ 4,623	$	$ 6,813	$	$ 2,006	$	$ 139,609
CBC Production	45,228	426	......	71,946	......	11	......	117,611
Media Repair	54,338	224	......	23,236	......	......	(25)	77,773
Design/Print	91,728	......	......	1,696	......	881	......	94,305
Media Library	131,747	889	......	248,452	......	657	......	381,745
Photography	50,254	992	......	12,705	......	1,832	......	65,783
Video Production and Duplication	56,288	1,902	......	(38,087)	......	1,287	......	21,390
Small Format	......	324	......	15,071	......	898	......	16,293
	$ 555,750	$ 9,380	$	$ 341,832	$	$ 7,572	$ (25)	$ 914,509

Recovery:

Council of Maritime Premiers	$ 17,410

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
PROVINCIAL LIBRARY								
Expenditure:								
Administration	$ 150,187	$	$	$ 208,876	$	$ 8,761	$	$ 367,824
Direction and Co-ordination	64,880	3,399	......	......	......	519	......	68,798
Reference Services	201,490	3,079	5,500	8,241	......	46,272	......	264,582
Public Library Services	44,213	4,381	......	635	......	13,667	......	62,896
School Libraries	38,036	2,516	......	......	......	8,109	......	48,661
Technical Services	165,717	936	......	120,867	......	698	......	288,218
Regional Public Library Grants	......	......	......	......	4,402,140	......	......	4,402,140
	$ 664,523	$ 14,311	$ 5,500	$ 338,619	$ 4,402,140	$ 78,026	$	$ 5,503,119
Recovery:								
Government of Canada Share								$ 32,283
Total Expenditure — Education Resource Services	$ 3,481,041	$ 87,318	$ 59,365	$ 1,546,384	$ 6,105,447	$ 116,851	$ (181,423)	$ 11,214,983
Total Recovery — Education Resource Services								$ 371,980
SCHOOL PLANNING AND INSPECTION								
SCHOOL PLANNING AND CONVEYANCE								
Expenditure:								
Administration	$ 58,341	$ 5,267	$	$ 6,291	$	$ 2,736	$	$ 72,635
School Planning	27,169	1,175	......	......	......	......	......	28,344
Conveyance	58,249	6,024	......	......	......	......	......	64,273
	$ 143,759	$ 12,466	$	$ 6,291	$	$ 2,736	$	$ 165,252

INSPECTION SERVICES

Expenditure:

Administration	$ 153,621	$ 62,464	$	$ 15,796	$	$ 331	$	$ 232,212
Field Services	772,009	87,221	......	38,489	......	920	......	898,639
	$ 925,630	$ 149,685	$	$ 54,285	$	$ 1,251	$	$ 1,130,851
Total Expenditure — School Planning and Inspection	$ 1,069,389	$ 162,151	$	$ 60,576	$	$ 3,987	$	$ 1,296,103

VOCATIONAL AND TECHNICAL EDUCATION

PROGRAM MANAGEMENT

Expenditure:

Deputy Minister's Office	$ 67,986	$ 16,131	$	$ 9,207	$	$ 6,730	$	$ 100,054

FINANCIAL SERVICES

Expenditure:

Inventory Control	$ 64,857	$ 18,987	$	$ 2,115	$	$	$	$ 85,959
Accounting	217,564	......	......	24,485	......	583	......	242,632
Less Chargeable to other Departments	......	......	......	......	......	......	(105,000)	(105,000)
	$ 282,421	$ 18,987	$	$ 26,600	$	$ 583	$ (105,000)	$ 223,591

REGIONAL VOCATIONAL EDUCATION

PROGRAM ADMINISTRATION

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration	$ 198,780	$ 27,992	$	$ 8,860	$	$ 140	$	$ 235,772
Provincial Agreement	91,208	53,002	......	3,537	6,814	4,484	......	159,045
Curriculum Development	17,233	2,906	......	......	......	2,769	......	22,908
	$ 307,221	$ 83,900	$	$ 12,397	$ 6,814	$ 7,393	$	$ 417,725

ANNAPOLIS REGIONAL VOCATIONAL SCHOOL

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration	$ 166,498	$ 2,275	$ 3,650	$ 276,520	$ 67,995	$ 6,854	$	$ 523,792
Maintenance	115,719	......	......	118,389	......	......	......	234,108
Teaching Programs	1,232,246	2,591	......	174,234	......	10,666	......	1,419,737
	$ 1,514,463	$ 4,866	$ 3,650	$ 569,143	$ 67,995	$ 17,520	$	$ 2,177,637

BURRIDGE REGIONAL VOCATIONAL SCHOOL

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration	$ 216,718	$ 5,917	$ 2,900	$ 268,817	$ 17,320	$ 11,762	$	$ 523,434
Maintenance	87,985	......	......	135,588	......	550	......	224,123
Teaching Programs	1,110,428	......	......	98,182	......	29,068	......	1,237,678
	$ 1,415,131	$ 5,917	$ 2,900	$ 502,587	$ 17,320	$ 41,380	$	$ 1,985,235

Recovery:

	Total
Miscellaneous	$ 1,441

CANSO REGIONAL VOCATIONAL SCHOOL

Expenditure:

Administration	$ 276,490	$ 3,520	$ 2,500	$ 464,506	$ 43,221	$ 2,767	$	$ 793,004
Maintenance	152,724	......	......	372,531	......	2,022	(91,570)	435,707
Teaching Programs	1,264,653	......	......	137,753	......	15,539	......	1,417,945
	$ 1,693,867	$ 3,520	$ 2,500	$ 974,790	$ 43,221	$ 20,328	$ (91,570)	$ 2,646,656

Recovery:

Town of Port Hawkesbury	$ 69,807

CAPE BRETON REGIONAL VOCATIONAL SCHOOL

Expenditure:

Administration	$ 233,079	$ 3,692	$ 3,450	$ 207,796	$ 30,952	$ 17,412	$	$ 496,381
Maintenance	170,588	......	......	203,754	......	519	......	374,861
Teaching Programs	1,408,361	2,007	......	151,090	......	17,793	......	1,579,251
	$ 1,812,028	$ 5,699	$ 3,450	$ 562,640	$ 30,952	$ 35,724	$	$ 2,450,493

CUMBERLAND REGIONAL VOCATIONAL SCHOOL

Expenditure:

Administration	$ 220,400	$ 2,682	$ 4,200	$ 190,713	$ 9,147	$ 6,520	$	$ 433,662
Maintenance	72,360	......	......	83,453	......	687	......	156,500
Teaching Programs	643,877	......	......	53,983	......	10,363	......	708,223
	$ 936,637	$ 2,682	$ 4,200	$ 328,149	$ 9,147	$ 17,570	$	$ 1,298,385

DARTMOUTH REGIONAL VOCATIONAL SCHOOL

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration	$ 523,388	$ 2,436	$ 4,200	$ 163,417	$ 238,635	$ 39,578	$	$ 971,654
Maintenance	224,445	......	......	350,887	......	979	......	576,311
Teaching Programs	3,571,061	......	......	338,178	......	34,798	......	3,944,037
	$ 4,318,894	$ 2,436	$ 4,200	$ 852,482	$ 238,635	$ 75,355	$	$ 5,492,002

HALIFAX REGIONAL VOCATIONAL SCHOOL

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration	$ 308,865	$ 1,713	$ 4,400	$ 99,187	$ 110,157	$ 13,406	$	$ 537,728
Maintenance	233,359	......	......	163,235	......	270	......	396,864
Teaching Programs	1,416,191	......	......	218,543	......	25,427	......	1,660,161
	$ 1,958,415	$ 1,713	$ 4,400	$ 480,965	$ 110,157	$ 39,103	$	$ 2,594,753

HANTS REGIONAL VOCATIONAL SCHOOL

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration	$ 177,495	$ 2,349	$ 4,050	$ 143,825	$ 11,477	$ 3,776	$	$ 342,972
Maintenance	47,864	......	......	46,618	......	209	......	94,691
Teaching Programs	661,048	......	......	49,458	......	1,773	......	712,279
	$ 886,407	$ 2,349	$ 4,050	$ 239,901	$ 11,477	$ 5,758	$	$ 1,149,942

LUNENBURG REGIONAL VOCATIONAL SCHOOL

Expenditure:

Administration	$ 202,515	$ 3,500	$ 6,250	$ 311,073	$ 38,110	$ 11,566	$	$ 573,014
Maintenance	91,954	......	......	163,299	......	679	(3,241)	252,691
Teaching Programs	1,260,513	2,374	......	150,137	......	12,337	......	1,425,361
	$ 1,554,982	$ 5,874	$ 6,250	$ 624,509	$ 38,110	$ 24,582	$ (3,241)	$ 2,251,066

PICTOU REGIONAL VOCATIONAL SCHOOL

Expenditure:

Administration	$ 248,035	$ 2,391	$ 4,550	$ 133,473	$ 58,539	$ 4,888	$	$ 451,876
Maintenance	96,362	......	......	120,492	......	314	......	217,168
Teaching Programs	1,031,563	......	......	119,142	......	12,429	......	1,163,134
	$ 1,375,960	$ 2,391	$ 4,550	$ 373,107	$ 58,539	$ 17,631	$	$ 1,832,178

SHELBURNE REGIONAL VOCATIONAL SCHOOL

Expenditure:

Administration	$ 183,493	$ 2,790	$ 1,750	$ 104,405	$ 9,976	$ 4,024	$	$ 306,438
Maintenance	56,680	......	......	60,147	......	407	......	117,234
Teaching Programs	348,342	......	......	20,317	......	4,402	......	373,061
	$ 588,515	$ 2,790	$ 1,750	$ 184,869	$ 9,976	$ 8,833	$	$ 796,733

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
ADULT EDUCATION								
Adult Administration								
Expenditure:								
Adult Administration	$ 553,271	$ 44,077	$ 1,980,385	$ 76,784	$ 11,139	$ 1,330	$ (2,470,000)	$ 196,986
Program Services								
Expenditure:								
Program Services	$ 300,892	$ 23,042	$ 41,396	$ 12,679	$	$ 10,949	$ (338,184)	$ 50,774
Training Operations								
Expenditure:								
Field Services	$ 255,533	$ 23,611	$ 292,655	$ 68,517	$ 17,337	$ 5,133	$ (269,413)	$ 393,373
Disabled Persons Training	102,110	7,909	318,761	36,508	332,366	58,942	......	856,596
Springhill Institute	466,025	5,276	......	......	......	967	......	472,268
	$ 823,668	$ 36,796	$ 611,416	$ 105,025	$ 349,703	$ 65,042	$ (269,413)	$ 1,722,237
Recovery:								
Government of Canada Share —								
Disabled Persons Training								$ 586,671
Springhill Institute								550,384
Miscellaneous —								
Disabled Persons Training								9,526
								$ 1,146,581

Cape Breton Adult Vocational Training Centre

Expenditure:

Administration	$ 357,650	$ 14,161	$	$ 68,352	$	$ 18,542	$	$ 458,705
Maintenance	201,220	82	......	432,285	......	2,593	......	636,180
Teaching Programs	1,657,411	24,295	42,718	512,856	......	129,900	......	2,367,180
Less Chargeable to other Departments	......	......	......	......	......	......	(3,280,000)	(3,280,000)
	$ 2,216,281	$ 38,538	$ 42,718	$ 1,013,493	$	$ 151,035	$ (3,280,000)	$ 182,065

Recovery:

Miscellaneous	$ 85,984

Dartmouth/Mainland Adult Vocational Training Centre

Expenditure:

Administration	$ 500,072	$ 18,209	$ 48,822	$ 83,077	$	$ 36,293	$	$ 686,473
Maintenance	114,977	30	......	371,323	......	128,486	......	614,816
Teaching Programs	2,653,568	24,888	815,170	454,927	90	539,561	......	4,488,204
Less Chargeable to other Departments	......	......	......	......	......	......	(5,779,000)	(5,779,000)
	$ 3,268,617	$ 43,127	$ 863,992	$ 909,327	$ 90	$ 704,340	$ (5,779,000)	$ 10,493

Recovery:

Miscellaneous	$ 5,358

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Nova Scotia Institute of Technology								
Expenditure:								
Administration	$ 424,135	$ 8,140	$	$ 101,574	$	$ 46,110	$	$ 579,959
Maintenance	267,395	......	......	386,267	......	......	......	653,662
Teaching Programs	3,424,554	28,591	171,524	757,194	......	124,237	......	4,506,100
Less Chargeable to other Departments	......	......	......	......	......	......	(2,266,012)	(2,266,012)
	$ 4,116,084	$ 36,731	$ 171,524	$ 1,245,035	$	$ 170,347	$ (2,266,012)	$ 3,473,709
Recovery:								
Government of Canada Share								$ 66,900
Miscellaneous								57,365
								$ 124,265
Nova Scotia Land Survey Institute								
Expenditure:								
Administration	$ 169,141	$ 12,358	$	$ 107,377	$	$ 10,608	$	$ 299,484
Maintenance	53,239	27	......	13,271	......	19	......	66,556
Teaching Programs	587,854	30,045	......	173,750	......	9,685	......	801,334
Less Chargeable to other Departments	......	......	......	......	......	......	(1,091,100)	(1,091,100)
	$ 810,234	$ 42,430	$	$ 294,398	$	$ 20,312	$ (1,091,100)	$ 76,274

Nova Scotia Nautical Institute

Expenditure:

Administration	$ 225,434	$ 5,695	$	$ 46,168	$	$ 106,172	$	$ 383,469
Maintenance	86,352	......	......	7,950	......	8,674	......	102,976
Teaching Programs	949,573	1,559	......	213,345	......	212,616	......	1,377,093
Less Chargeable to other Departments	......	......	......	......	......	......	(1,284,195)	(1,284,195)
	$ 1,261,359	$ 7,254	$	$ 267,463	$	$ 327,462	$ (1,284,195)	$ 579,343
Recovery:								
Miscellaneous								$ 208,697
Total Expenditure — Adult Education	$ 13,350,406	$ 271,995	$ 3,711,431	$ 3,924,204	$ 360,932	$ 1,450,817	$ (16,777,904)	$ 6,291,881
Less Chargeable to other Departments	......	......	......	......	......	......	(1,970,519)	(1,970,519)
	$ 13,350,406	$ 271,995	$ 3,711,431	$ 3,924,204	$ 360,932	$ 1,450,817	$ (18,748,423)	$ 4,321,362
Total Expenditure — Vocational and Technical Education	$ 32,063,333	$ 431,250	$ 3,753,331	$ 9,665,550	$ 1,003,275	$ 1,769,307	$ (18,948,234)	$ 29,737,812
Less Chargeable to Canada — Nova Scotia (Offshore) Development Fund	......	......	......	......	......	......	(10,144,181)	(10,144,181)
	$ 32,063,333	$ 431,250	$ 3,753,331	$ 9,665,550	$ 1,003,275	$ 1,769,307	$ (29,092,415)	$ 19,593,631
Total Recovery — Vocational and Technical Education								$ 1,642,133

NOVA SCOTIA TEACHERS' COLLEGE AND RESIDENCE

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration	$ 542,256	$ 11,582	$ 250	$ 132,374	$	$ 1,743	$	$ 688,205
Physical Plant	285,780	......	......	458,941	......	420	......	745,141
Teaching Programs	1,938,086	32,146	15,063	79,198	......	87,418	......	2,151,911
Continuing Education	188,937	22,471	......	22,037	......	2,421	......	235,866
Student Services	107,751	987	......	3,143	......	......	......	111,881
MicMac Teacher Education Program	......	......	......	781	......	......	......	781
Residence and Cafeteria	136,157	......	......	392,055	......	73,647	......	601,859
	3,198,967	67,186	15,313	1,088,529	......	165,649	......	4,535,644
Less University Assistance Grants	......	......	......	......	......	......	(4,535,644)	(4,535,644)
	$ 3,198,967	$ 67,186	$ 15,313	$ 1,088,529	$	$ 165,649	$ (4,535,644)	$ ......

PROGRAM SERVICES

ETHNIC SERVICES

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Multicultural Education	$ 90,687	$ 11,796	$ 200	$ 6,227	$ 8,300	$	$	$ 117,210
Multicultural Grants	......	......	......	......	2,000	......	......	2,000
	$ 90,687	$ 11,796	$ 200	$ 6,227	$ 10,300	$	$	$ 119,210

PUBLICATIONS AND REFERENCE

Expenditure:

Administration and Information Services	$ 159,224	$ 2,942	$	$ 32,266	$	$ 6,361	$	$ 200,793
Publishing, Editing and Word Processing	110,943	......	......	83,114	......	1,226	(1,184)	194,099
	$ 270,167	$ 2,942	$	$ 115,380	$	$ 7,587	$ (1,184)	$ 394,892

REGISTRAR

Expenditure:

Registrar	$ 177,955	$ 1,082	$	$ 18,445	$	$ 605	$	$ 198,087

NOVA SCOTIA SUMMER SCHOOL

Expenditure:

Nova Scotia Summer School	$ 49,606	$ 3,681	$ 800	$ (412)	$	$	$	$ 53,675
Total Expenditure — Program Services	$ 588,415	$ 19,501	$ 1,000	$ 139,640	$ 10,300	$ 8,192	$ (1,184)	$ 765,864

ASSISTANCE TO UNIVERSITIES

GRANTS TO UNIVERSITIES

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Expenditure:								
Operating	$	$	$	$	$153,803,078	$	$	$153,803,078
Non-space, Alteration and Renovation	......	......	......	......	290,792	......	......	290,792
	$	$	$	$	$154,093,870	$	$	$154,093,870
Recovery:								
Contributions from other Atlantic Provinces and other Recoveries								$ 6,781,872

UNIVERSITY DEBT CHARGES

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Expenditure:								
Interest	$	$	$	$	$ 7,698,555	$	$	$ 7,698,555
Sinking Fund Payment	......	......	......	......	1,479,657	......	......	1,479,657
	$	$	$	$	$ 9,178,212	$	$	$ 9,178,212
Total Expenditure — Assistance to Universities	$	$	$	$	$163,272,082	$	$	$163,272,082
Total Recovery — Assistance to Universities								$ 6,781,872

DEPARTMENT OF THE ENVIRONMENT

ADMINISTRATION

Expenditure:

Office of the Minister and Deputy Minister	$ 175,366	$ 13,504	$	$ 10,613	$ 138,560	$ 17,322	$	$ 355,365
Offshore Development Review	24,349	5,527	......	3	......	......	......	29,879
Information and Education Services	46,103	1,451	......	25,833	612	955	......	74,954
Administrative Support Services	386,865	3,195	2,000	195,211	......	48,516	......	635,787
Less Chargeable to Canada — Nova Scotia (Offshore) Development Fund	......	......	......	......	......	......	(30,400)	(30,400)
	$ 632,683	$ 23,677	$ 2,000	$ 231,660	$ 139,172	$ 66,793	$ (30,400)	$1,065,585

ENVIRONMENTAL CONTROL COUNCIL

Expenditure:

Environmental Control Council	$ 49,251	$ 18,624	$ 17,433	$ 9,846	$	$ 2,221	$	$ 97,375

ENVIRONMENTAL ASSESSMENT

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Divisional Management	$ 233,434	$ 6,612	$ 3,599	$ 10,024	$	$ 11,938	$	$ 265,607
Solid and Hazardous Waste Management	106,379	14,018	......	2,044	180,624	......	......	303,065
Industrial Pollution Control	278,916	29,687	......	8,395	......	91	......	317,089
Review of Municipal Services	242,044	27,622	......	10,972	......	575	......	281,213
Pesticides Management	145,342	56,616	......	11,990	......	3,995	......	217,943
Environmental Review	93,319	1,260	......	2,614	......	......	......	97,193
Environmental Studies	151,556	9,482	......	37,067	......	24	......	198,129
Water Resource Services	143,811	10,252	......	11,317	......	104	......	165,484
Water Resource Inventory	92,767	4,707	68,654	6,766	......	138	(12,678)	160,354
Review of Water Rights	212,283	9,928	......	16,782	45,674	122	......	284,789
Flood Damage Reduction Program	......	......	19,907	33	......	......	......	19,940
Less Chargeable to Canada — Nova Scotia (Offshore) Development Fund	......	......	......	......	......	......	(129,955)	(129,955)
	$1,699,851	$ 170,184	$ 92,160	$ 118,004	$ 226,298	$ 16,987	$ (142,633)	$2,180,851

Recovery:

	Total
Flood Damage Reduction Program — Government of Canada	$ 28,700
Miscellaneous — Government of Canada	88,157
	$ 116,857

FIELD SERVICES

Expenditure:

Divisional Management	$ 134,133	$ 1,300	$	$ 5,880	$	$ 5,960	$	$ 147,273
Solid and Hazardous Waste Inspections	90,401	9,687	......	16,807	......	989	......	117,884
Air Quality Evaluation	141,412	6,852	......	51,962	......	2,103	......	202,329
Water Pollution Control	360,438	41,985	......	56,874	......	3,034	......	462,331
Well Water Management	113,424	11,803	2,200	19,798	1,849	171	......	149,245
Watercourse Engineering and Maintenance	253,826	19,697	135,788	24,718	......	35,530	(2,596)	466,963
Less Chargeable Canada — Nova Scotia (Offshore) Development Fund	......	......	......	......	......	......	(18,400)	(18,400)
	$1,093,634	$ 91,324	$ 137,988	$ 176,039	$ 1,849	$ 47,787	$ (20,996)	$1,527,625

Recovery:

Watercourse Engineering and Maintenance — Miscellaneous	$ 13,744

UTILITIES

Expenditure:

Utilities	$ 803,629	$ 26,296	$ 3,117	$1,310,349	$	$ 18,354	$	$2,161,745
Total Expenditure — Environment	$4,279,048	$ 330,105	$ 252,698	$1,845,898	$ 367,319	$ 152,142	$ (194,029)	$7,033,181
Total Recovery — Environment								$ 130,601

DEPARTMENT OF FINANCE

GENERAL

ADMINISTRATION

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Office of the Minister and Deputy Minister	$ 217,070	$ 13,498	$	$ 18,858	$	$ 9,456	$	$ 258,882
Task Force on Investment and Taxation	3,625	222	......	4,016	......	380	......	8,243
Legal Services	......	859	79,269	2,826	......	3,081	......	86,035
Controller's Office	81,751	5,441	......	4,656	......	631	......	92,479
Revenue and Taxation Administration	79,980	11,178	......	379	......	4,464	......	96,001
Personnel Services	57,076	......	......	1,540	......	363	......	58,979
	$ 439,502	$ 31,198	$ 79,269	$ 32,275	$	$ 18,375	$	$ 600,619

TRUSTS AND DEBT MANAGEMENT

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration	$ 72,137	$ 1,077	$	$ 29,276	$	$ 1,851	$	$ 104,341
Investment Management	82,238	39	......	298	......	60	......	82,635
Debt Management	150,616	......	......	61,640	......	2,404	......	214,660
Cash, Banking and Accounting	207,020	707	......	70,775	......	1,070	......	279,572
	$ 512,011	$ 1,823	$	$ 161,989	$	$ 5,385	$	$ 681,208

ACCOUNTING AND FINANCIAL SERVICES

Expenditure:

Administration	$ 64,813	$	$ 169,750	$ 32,086	$ 23,188	$ 404	$	$ 290,241
Payment of Accounts	307,759	......	......	47,521	......	1,134	......	356,414
Accounting and Reporting Services	178,739	214	......	1,269	......	341	......	180,563
	$ 551,311	$ 214	$ 169,750	$ 80,876	$ 23,188	$ 1,879	$	$ 827,218

Recovery:

Prior Years' Recoveries	$ 3,358,087
Excise Tax on Gasoline	93,062
Sales Tax Recoveries	25,709
	$ 3,476,858

PENSIONS AND PAYROLL SERVICES

Expenditure:

Administration	$ 75,092	$ 1,961	$	$ 39,506	$	$ 3,390	$ (1,929)	$ 118,020
Payroll Processing	229,528	......	......	334,853	......	98	(78,060)	486,419
Payroll Deduction	51,269	......	......	......	......	......	......	51,269
Group Assurance and Taxation	89,077	......	......	......	......	......	......	89,077
Public Service Superannuation Administration	115,489	......	......	......	......	......	......	115,489
	$ 560,455	$ 1,961	$	$ 374,359	$	$ 3,488	$ (79,989)	$ 860,274

MANAGEMENT INFORMATION SERVICES

Expenditure:

Administration	$ 157,325	$ 2,797	$	$ 11,100	$	$ 5,864	$	$ 177,086
Technical Support	144,334	2,426	......	11,386	......	12,919	......	171,065
Data Entry	142,503	......	......	382	......	29	......	142,914
Computer Operations	116,738	872	......	375,790	......	3,226	......	496,626
	$ 560,900	$ 6,095	$	$ 398,658	$	$ 22,038	$	$ 987,691

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
FEDERAL-PROVINCIAL TAXATION AND FISCAL RELATIONS								
Expenditure:								
Federal-Provincial Taxation and Fiscal Relations	$ 135,715	$ 12,734	$	$ 28,667	$	$ 1,255	$	$ 178,371
REVENUE DIVISION								
Exepnditure:								
Revenue Division.............	$ 92,862	$ 3,968	$	$ 6,482	$	$ 1,062	$	$ 104,374
INTERNAL AUDIT								
Expenditure:								
Internal Audit	$ 133,073	$ 686	$	$ 4,188	$	$ 5,529	$	$ 143,476
PENSIONS' REGISTRATION SERVICES								
Expenditure:								
Pensions' Registration Services...	$ 49,676	$ 5,250	$	$ 5,878	$	$ 1,641	$	$ 62,445
Total Expenditure — General ...	$ 3,035,505	$ 63,929	$ 249,019	$ 1,093,372	$ 23,188	$ 60,652	$ (79,989)	$ 4,445,676
Total Recovery — General......								$ 3,476,858

PROVINCIAL TAX COMMISSION

ADMINISTRATION

Expenditure:

Administration	$ 96,626	$ 6,874	$ 35,089	$ 887	$	$ 3,588	$	$ 143,064

HEALTH SERVICES TAX

Expenditure:

Tax Information and Vendor Services	$ 468,829	$ 88,042	$	$ 19,787	$	$ 3,724	$	$ 580,382
Account Monitoring Administration	104,185	......	......	265,808	......	18,697	......	388,690
Data Control and Processing	92,239	......	......	196,021	......	260	......	288,520
Vendor Records and Tax Receipts	283,540	......	......	2,668	......	1,064	......	287,272
Account Regulation	304,614	1,653	(11,364)	1,245	......	3,027	......	299,175
Motor Vehicle Compliance	174,123	754	......	973	......	3,455	......	179,305
Project Administration	164,923	2,721	......	1,091	......	1,165	......	169,900
Audit Administration	63,253	2,449	......	196	......	280	......	66,178
Field Audit	1,534,192	410,834	......	456	......	7,132	......	1,952,614
Audit Training and Development	78,441	518	......	......	......	534	......	79,493
	$ 3,268,339	$ 506,971	$ (11,364)	$ 488,245	$	$ 39,338	$	$ 4,291,529

GASOLINE AND DIESEL OIL TAX

Expenditure:

Gasoline and Diesel Oil Tax	$ 344,646	$ 9,962	$	$ 45,067	$	$ 5,994	$	$ 405,669
Total Expenditure — Provincial Tax Commission	$ 3,709,611	$ 523,807	$ 23,725	$ 534,199	$	$ 48,920	$	$ 4,840,262

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
GOVERNMENT CONTRIBUTIONS TO BENEFIT PLANS								
Expenditure:								
Canada Pension Plan	$ 5,318,873	$	$	$	$	$	$	$ 5,318,873
Unemployment Insurance	10,305,396	......	......	......	......	......	......	10,305,396
Contributions to Pensions Funds	17,916,783	......	......	......	......	......	......	17,916,783
Members' Retiring Allowance Contributions	203,764	......	......	......	......	......	......	203,764
Judges Supplement	162,461	......	......	......	......	......	......	162,461
Government Share of Pensions Paid	1,401,205	......	......	......	......	......	......	1,401,205
Group Life Assurance	1,090,714	......	......	......	......	......	......	1,090,714
Consolidated Health Plan	1,326,139	......	......	......	......	......	......	1,326,139
Accident and Travel Insurance	47,331	......	......	......	......	......	......	47,331
Less Chargeable to other Departments	......	......	......	......	......	......	(10,428,660)	(10,428,660)
	$37,772,666	$	$	$	$	$	$(10,428,660)	$27,344,006
Recovery:								
Employees' Pension Contributions — War Service								$ 18,215
UNCLASSIFIED AND UNFORESEEN								
Expenditure:								
Unclassified and Unforeseen.....	$	$	$ 8,938	$ 1,418	$ 89,834	$ 29,160	$	$ 129,350

HOMEOWNERS' INCENTIVE ACT GRANTS

Expenditure:

Homeowners' Incentive Act Grants	$	$	$	$	$ 6,969,808	$	$	$ 6,969,808

DEBT CHARGES

FUNDED DEBT

Expenditure:

Interest on Funded Debt	$	$	$	$	$	$440,979,927	$	$440,979,927
Amortization of Discount on Debentures	......	......	......	......	......	3,354,888	......	3,354,888
Foreign Exchange on Bonds and Coupons	......	......	......	......	......	6,243,111	......	6,243,111
Bank Charges on Bonds and Coupons	......	......	......	......	......	273,350	......	273,350
Bond Issue Expenses	......	19,132	186,475	130,551	......	......	......	336,158
Amortization of Foreign Exchange Losses	......	......	......	......	......	11,612,705	......	11,612,705
Less Capital Advance Interest Charges to other Departments	......	......	......	......	......	......	(18,928,763)	(18,928,763)
	$	$ 19,132	$ 186,475	$ 130,551	$	$462,463,981	$ (18,928,763)	$443,871,376

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
GENERAL INTEREST								
Expenditure:								
Interest on Short-Term Debt	$	$	$	$	$	$ 6,468,632	$	$ 6,468,632
Interest on Deposits and Trusts ...	......	......	......	......	......	563,824	......	563,824
Interest on Bank Advances	......	......	......	......	......	1,055,283	......	1,055,283
	$	$	$	$	$	$ 8,087,739	$	$ 8,087,739
Total Expenditure — Debt Charges	$	$ 19,132	$ 186,475	$ 130,551	$	$470,551,720	$ (18,928,763)	$451,959,115

DEPARTMENT OF FISHERIES

ADMINISTRATION

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Office of the Minister and Deputy Minister	$ 152,705	$ 50,890	$ 8,984	$ 32,042	$	$ 14,242	$	$ 258,863

PLANNING AND FINANCE

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Planning and Administration	$ 80,085	$ 4,969	$	$ 570	$	$ 14	$	$ 85,638
Administrative Services	150,478	5,065	......	25,261	......	1,895	......	182,699
Economic Services	36,571	3,780	......	13	......	......	......	40,364
Information Services	36,561	1,514	37,025	13,951	......	380	(3,997)	85,434
Market Development/Promotions	92,790	28,719	211,476	20,216	......	8,315	......	361,516
	$ 396,485	$ 44,047	$ 248,501	$ 60,011	$	$ 10,604	$ (3,997)	$ 755,651

INDUSTRIAL DEVELOPMENT

Expenditure:

Administration	$ 75,408	$ 4,996	$	$ 17,979	$	$ 567	$	$ 98,950
Technology Department — Fishing Vessels	42,952	6,362	......	......	38,000	......	......	87,314
Financial Incentives — Vessels and Gear	......	......	......	58	260,018	......	......	260,076
Technology Development — Fishing Gear	64,610	12,544	......	1,850	26,924	288	......	106,216
Technology Development — Shore-Based Facilities	79,312	14,806	......	958	143,340	1,511	......	239,927
Financial Incentives — Harbour Facilities	......	......	......	......	287,537	......	......	287,537
Financial Incentives — Infrastructure	......	......	......	......	40,919	......	......	40,919
Financial Incentives — Quality	60,954	9,495	......	1,040	734,747	......	......	806,236
Financial Incentives — Productivity	......	......	......	......	180,365	......	......	180,365
Special Services — Industrial Development	29,907	8,605	9,394	17,918	17,000	10,340	......	93,164
Product Technology and Process Development	37,019	16,282	37,999	3,828	......	751	......	95,879
Fisheries Loan Board	547,429	89,526	13,142	29,924	......	1,308	......	681,329
Capital Advance, Interest Charges — Fisheries Loan Board	......	......	......	......	......	4,980,544	......	4,980,544
	$ 937,591	$ 162,616	$ 60,535	$ 73,555	$ 1,728,850	$ 4,995,309	$	$ 7,958,456

ESTUARINE AND INLAND FISHERIES

Expenditure:

Administration	$ 64,226	$ 13,268	$ 20,300	$ 25,183	$	$ 2,601	$	$ 125,578
Aquaculture Development	100,049	16,225	13,456	68,014	......	3,478	......	201,222
Inland Fisheries	152,750	31,624	......	159,497	......	10,790	......	354,661
	$ 317,025	$ 61,117	$ 33,756	$ 252,694	$	$ 16,869	$	$ 681,461

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
MARINE RESOURCES								
Expenditure:								
Administration	$ 65,724	$ 12,568	$ 593	$ 19,343	$	$ 951	$	$ 99,179
Resource Management and Research	121,523	35,700	3,105	12,188	......	7,391	......	179,907
	$ 187,247	$ 48,268	$ 3,698	$ 31,531	$	$ 8,342	$	$ 279,086
TRAINING AND FIELD SERVICES								
Expenditure:								
Administration	$ 69,334	$ 8,392	$	$ 17,910	$	$ 349	$	$ 95,985
Field Services	262,753	57,090	......	36,187	......	4,467	......	360,497
Fishermen Training (Outports) — Nets and Gear	50,487	25,221	10,725	9,500	......	......	......	95,933
Fisheries Training Centre	322,437	12,331	61,893	240,158	......	15,129	......	651,948
Marine Engineering/Navigation/ M.E.D. (Outports)	111,625	50,227	......	53,436	......	48,782	......	264,070
Fisheries Training (Outports) — Business Practices	25,362	9,646	3,175	993	......	654	......	39,830
Quality Control/Dockside Grading	14,431	10,655	......	1,012	......	28,752	......	54,850
	$ 856,429	$ 173,562	$ 75,793	$ 359,196	$	$ 98,133	$	$ 1,563,113
Recovery:								
Government of Canada Share								$ 953,307
Other Recoveries								83,306
								$ 1,036,613
Total Expenditures — Fisheries	$ 2,847,482	$ 540,500	$ 431,267	$ 809,029	$ 1,728,850	$ 5,143,499	$ (3,997)	$11,496,630
Total Recoveries — Fisheries								$ 1,036,613

DEPARTMENT OF GOVERNMENT SERVICES

FINANCE AND ADMINISTRATION

Expenditure:

Office of the Minister and Deputy Minister	$ 321,507	$	$	$	$	$	$	$ 321,507
Financial Services	229,879	54,627	......	6,580,651	......	62,884	(6,034,965)	893,076
Administrative Services	531,017	......	......	1,560,893	......	......	(1,214,692)	877,218
Personnel Services	99,515	......	......	......	......	......	......	99,515
Executive Director, Finance and Administration	72,156	......	......	......	......	......	......	72,156
	$ 1,254,074	$ 54,627	$	$ 8,141,544	$	$ 62,884	$ (7,249,657)	$ 2,263,472

INFORMATION SERVICES

Expenditure:

Publications and Advertising	$ 477,534	$ 256	$	$ 4,825,113	$	$ 15,566	$ (4,876,763)	$ 441,706
Creative Design	440,931	4,842	......	187,528	......	......	(205,687)	427,614
Government Printing	400,281	......	......	645,369	......	36,875	(1,187,608)	(105,083)
Executive Director, Information	64,723	......	......	......	......	......	......	64,723
	$ 1,383,469	$ 5,098	$	$ 5,658,010	$	$ 52,441	$ (6,270,058)	$ 828,960

SYSTEMS AND COMPUTER SERVICES

Expenditure:

Client Services	$ 646,286	$	$	$	$	$	$	$ 646,286
Systems Development and Technical Support	1,795,464	......	446,317	90	......	......	(281,686)	1,960,185
Computer Services	1,945,306	......	......	3,062,247	......	2,522,420	(6,138,729)	1,391,244
Executive Director and Divisional Support	159,135	......	......	......	......	22,287	......	181,422
	$ 4,546,191	$	$ 446,317	$ 3,062,337	$	$ 2,544,707	$ (6,420,415)	$ 4,179,137

CONSTRUCTION AND ACCOMMODATION SERVICES

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Construction Services	$ 332,608	$	$	$	$	$	$	$ 332,608
Engineering Services	212,318	......	......	......	......	202,823	......	415,141
Property Services — Administration	329,914	......	......	......	......	3,012	......	332,926
Property Services — Operations	1,375,802	......	164,988	139,734	......	113,426	......	1,793,950
Property Services — Rental of Premises	......	......	......	39,876	......	12,546,085	......	12,585,961
Property Services — Utilities	......	......	......	1,046,264	......	......	......	1,046,264
Property Services — Taxes	......	......	......	......	......	707,206	......	707,206
Maintenance Services	2,428,631	2,497	......	3,376,391	......	1,060,086	(3,582,066)	3,285,539
Executive Director, Construction and Accommodation	78,002	......	......	......	......	......	......	78,002
	$ 4,757,275	$ 2,497	$ 164,988	$ 4,602,265	$	$14,632,638	$ (3,582,066)	$20,577,597
Total Expenditures — Government Services	$11,941,009	$ 62,222	$ 611,305	$21,464,156	$	$17,292,670	$(23,522,196)	$27,849,166

DEPARTMENT OF HEALTH

HEALTH PROGRAMS

GENERAL ADMINISTRATION

Expenditure:

Office of the Minister and Deputy Minister	$ 333,652	$ 37,986	$ 103,571	$ 10,190	$	$ 17,100	$	$ 502,499
Discretionary Grants	......	......	......	......	1,026,200	......	......	1,026,200
Personnel and Payroll Administration	243,274	2,595	......	2,481	......	45,515	......	293,865
Less Chargeable to Canada — Nova Scotia (Offshore) Development Fund	......	......	......	......	......	......	(250,000)	(250,000)
	$ 576,926	$ 40,581	$ 103,571	$ 12,671	$ 1,026,200	$ 62,615	$ (250,000)	$ 1,572,564

FINANCE

Expenditure:

Administration	$ 184,660	$ 7,412	$	$ 38	$	$ 4,080	$	$ 196,190
Hospitals Budgeting and Auditing	265,740	7,678	......	......	......	......	......	273,418
Capital Debt Assistance	58,570	......	......	......	4,100,212	173,716	......	4,332,498
Out-of-Province Claims	61,818	......	......	......	6,465,341	......	......	6,527,159
Health Programs Budgeting and Accounting	122,996	......	......	......	......	......	......	122,996
Third Party Liability Claims	81,324	......	......	......	......	......	......	81,324
Office Services	86,946	......	......	199,290	......	28,085	......	314,321
Central Supplies and Services	79,059	7,953	......	316,421	......	7,528	......	410,961
	$ 941,113	$ 23,043	$	$ 515,749	$ 10,565,553	$ 213,409	$	$ 12,258,867

Recovery:

Other Provinces Share	$ 19,413,679
Third Party Recoveries	1,058,130
	$ 20,471,809

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
GENERAL HOSPITAL SERVICES								
Expenditure:								
Administration	$ 200,595	$ 31,151	$ 46,227	$ 1,305	$	$ 5,303	$	$ 284,581
Hospitals, Programs and Operations	495,116	35,446	......	......	......	3,247	......	533,809
Construction and Preventive Maintenance	127,905	6,321	2,600	......	......	175	......	137,001
Payments to General Hospitals	......	......	......	......	459,816,877	......	......	459,816,877
	$ 823,616	$ 72,918	$ 48,827	$ 1,305	$459,816,877	$ 8,725	$	$460,772,268
Recovery:								
Government of Canada Share								$ 37,914
PSYCHIATRIC SERVICES								
Expenditure:								
Administration and Programs	$ 257,673	$ 17,043	$ 33,647	$ 1,025	$	$ 4,989	$	$ 314,377
Payments to Psychiatric Hospitals, Mental Health Centres	......	......	......	......	38,078,453	......	......	38,078,453
	$ 257,673	$ 17,043	$ 33,647	$ 1,025	$ 38,078,453	$ 4,989	$	$ 38,392,830

COMMUNITY HEALTH

Administration

Expenditure:

Medical Administration	$ 234,596	$ 23,128	$ 10,591	$ 3,272	$	$ 53,061	$	$ 324,648
Central Office — Nursing Services	66,354	13,673	......	2,112	......	17,255	......	99,394
Central Office — Nutrition Services	83,378	8,861	......	......	......	......	......	92,239
Ambulance Subsidy Program	118,247	7,833	16,050	32,225	6,390,584	275	......	6,565,214
Health Promotion	71,846	1,241	......	267,043	......	19,678	......	359,808
Family Planning	14,924	1,964	......	1,772	......	......	......	18,660
Community Health Grants	......	......	......	......	628,550	......	......	628,550
Home Care Services	......	......	34,203	......	......	......	......	34,203
Central Office — Inspection Services	48,652	24,611	......	384,371	......	14,510	......	472,144
Engineering Services	465,942	65,902	5,560	1,273	......	7,032	......	545,709
Occupational Health	298,165	22,916	710	24,018	......	6,534	......	352,343
	$ 1,402,104	$ 170,129	$ 67,114	$ 716,086	$ 7,019,134	$ 118,345	$	$ 9,492,912

Health Unit Services

Expenditure:

Administration	$ 1,400,552	$ 49,728	$ 3,348	$ 990,992	$	$ 68,613	$	$ 2,513,233
Community Health Nursing Service	5,867,283	707,752	......	......	......	......	......	6,575,035
Public Health Inspection Service	1,975,198	336,169	......	......	......	......	......	2,311,367
Community Health Nutrition Service	293,439	22,692	......	......	......	......	......	316,131
Community Health Dental Service	842,867	102,937	......	117	......	......	......	945,921
	$ 10,379,339	$ 1,219,278	$ 3,348	$ 991,109	$	$ 68,613	$	$ 12,661,687

INFORMATION SYSTEMS AND RESEARCH

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration and Research	$ 73,722	$ 6,055	$ 9,691	$ 34,229	$	$ 4,360	$	$ 128,057
Health Care Statistics	281,899	......	......	371,550	......	......	......	653,449
Research and Planning	198,354	3,886	20,647	292	......	565	......	223,744
	$ 553,975	$ 9,941	$ 30,338	$ 406,071	$	$ 4,925	$	$ 1,005,250

REGISTRATION SERVICES

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration and Public Service	$ 299,959	$ 1,874	$	$ 62,784	$	$ 6,884	$	$ 371,501
Registration, Statistics and Accounting	158,845	......	19,197	......	......	......	......	178,042
	$ 458,804	$ 1,874	$ 19,197	$ 62,784	$	$ 6,884	$	$ 549,543
Total Expenditure — Health Programs	$ 15,393,550	$ 1,554,807	$ 306,042	$ 2,706,800	$516,506,217	$ 488,505	$ (250,000)	$536,705,921
Total Recovery — Health Programs								$ 20,509,723

HEALTH SERVICES AND INSURANCE COMMISSION

ADMINISTRATION

Expenditure:

Office of Executive Director	$ 144,776	$ 4,731	$	$ 15,304	$	$ 4,450	$	$ 169,261
Commissioners and Consultant	27,560	25,598	71,192	......	......	......	......	124,350
Maritime Medical Care Inc.	......	......	6,499,692	......	......	......	......	6,499,692
	$ 172,336	$ 30,329	$ 6,570,884	$ 15,304	$	$ 4,450	$	$ 6,793,303

SERVICES

Expenditure:

Medical	$	$	$	$	$154,518,230	$	$	$154,518,230
Optometric	......	......	......	......	2,337,419	......	......	2,337,419
Children's Dental	......	......	......	......	11,492,134	......	......	11,492,134
Pharmacare	......	......	......	......	34,723,242	......	......	34,723,242
Cystic Fibrosis	......	......	......	......	267,364	......	......	267,364
Cleft Palate	......	......	......	......	235,637	......	......	235,637
Diabetes Insipidus	......	......	......	......	37,962	......	......	37,962
Prosthetic Services	......	......	......	......	505,789	......	......	505,789
	$	$	$	$	$204,117,777	$	$	$204,117,777
Total Expenditure — Health Services and Insurance Commission	$ 172,336	$ 30,329	$ 6,570,884	$ 15,304	$204,117,777	$ 4,450	$	$210,911,080

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
NOVA SCOTIA COMMISSION ON DRUG DEPENDENCY								
CENTRAL OFFICE — ADMINISTRATION								
Expenditure:								
Office of Executive Director	$ 67,848	$ 27,979	$ 6,114	$ 6,859	$	$ 9,221	$	$ 118,021
Grants and Assistance	......	......	......	......	217,914	......	......	217,914
Treatment and Rehabilitation	38,732	3,513	25,548	4,981	......	......	......	72,774
Operational Administration	17,122	......	......	55,789	......	23,524	......	96,435
Accounting and Personnel	181,921	1,827	......	......	......	15,953	......	199,701
Industrial and Business Program Administration	114,002	9,121	......	888	......	......	......	124,011
Prevention and Community Education	307,572	28,297	1,151	38,357	......	19,325	......	394,702
Documentation, Evaluation and Research Administration	146,291	9,074	......	31,070	......	2,720	......	189,155
	$ 873,488	$ 79,811	$ 32,813	$ 137,944	$ 217,914	$ 70,743	$	$ 1,412,713
Recovery:								
Government of Canada Share								$ 365,413
Salaries — Doctors' Fees								24,141
								$ 389,554
REGIONAL SERVICES								
Cape Breton Region								
Expenditure:								
Administration	$ 329,216	$ 10,759	$	$ 71,090	$	$ 7,686	$	$ 418,751
Primary Care	497,354	5,330	274	47,967	......	......	......	550,925
After Care	364,874	21,399	75	30,714	......	......	......	417,062
	$ 1,191,444	$ 37,488	$ 349	$ 149,771	$	$ 7,686	$	$ 1,386,738

Recovery:

Government of Canada Share ...								$ 557,267
Rental Income								3,018
								$ 560,285

North Shore Region

Expenditure:

Administration	$ 229,734	$ 8,027	$	$ 58,822	$	$ 5,692	$	$ 302,275
Primary Care	370,281	7,506	600	51,242	......	......	......	429,629
After Care	308,134	17,843	......	......	......	......	......	325,977
	$ 908,149	$ 33,376	$ 600	$ 110,064	$	$ 5,692	$	$ 1,057,881

Recovery:

Government of Canada Share ...								$ 434,343

Metropolitan/Lunenburg Region

Expenditure:

Administration	$ 180,000	$ 2,609	$	$ 215,266	$	$ 17,436	$	$ 415,311
Primary Care	555,669	5,875	2,378	110,042	......	......	......	673,964
After Care	445,785	20,180	11,772	39,557	......	......	......	517,294
	$ 1,181,454	$ 28,664	$ 14,150	$ 364,865	$	$ 17,436	$	$ 1,606,569

Recovery:

Government of Canada Share ...								$ 628,425

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Western Region								
Expenditure:								
Administration	$ 65,519	$ 7,181	$ 1,476	$ 21,453	$	$ 4,592	$	$ 100,221
Primary Care	61,387	5,977	......	......	......	......	......	67,364
After Care	138,150	17,714	......	......	......	......	......	155,864
	$ 265,056	$ 30,872	$ 1,476	$ 21,453	$	$ 4,592	$	$ 323,449
Recovery:								
Government of Canada Share								$ 167,339
Total Expenditure — Nova Scotia Commission on Drug Dependency	$ 4,419,591	$ 210,211	$ 49,388	$ 784,097	$ 217,914	$ 106,149	$	$ 5,787,350
Total Recovery — Nova Scotia Commission on Drug Dependency								$ 2,179,946

DEPARTMENT OF HOUSING

ADMINISTRATION

ADMINISTRATION DIVISION

Expenditure:

Office of the Minister and Deputy Minister	$ 170,925	$ 21,124	$ 43,005	$ 2,213	$	$ 13,987	$	$ 251,254
Office of the Director	76,514	3,538	......	22,099	......	6,185	......	108,336
Administrative Services	99,508	300	......	33,502	......	36,047	......	169,357
Legal Services	72,638	32	136	16,736	......	3,405	......	92,947
Records Management, Supplies and Services	89,981	7,295	......	135,127	......	5,946	......	238,349
	$ 509,566	$ 32,289	$ 43,141	$ 209,677	$	$ 65,570	$	$ 860,243

FINANCE

Expenditure:

Administration	$ 72,879	$ 1,073	$ 1,204	$ 20,780	$	$ 2,187	$	$ 98,123
General Accounting	234,414	......	......	8,571	......	1,259	......	244,244
Loans Administration	256,794	......	......	77,403	......	800	......	334,997
Financial Control	167,037	8,950	2,084	254	......	1,572	......	179,897
Cost Accountant	35,105	......	......	8,111	......	323	......	43,539
	$ 766,229	$ 10,023	$ 3,288	$ 115,119	$	$ 6,141	$	$ 900,800

PLANNING

Expenditure:

Administration	$ 71,804	$ 2,506	$	$ 14,090	$	$ 3,036	$ (12,156)	$ 79,280
Planning and Coordination	139,558	2,453	......	1,850	......	2,227	(55,379)	90,709
Long Range Planning	54,866	395	......	35,620	......	1,029	(7,166)	84,744
Architectural Design	170,576	12,675	......	2,563	......	2,272	(150,637)	37,449
Engineering Design	220,057	20,810	......	3,336	......	1,908	(172,459)	73,652
Contracts Engineering	83,001	174	......	99	......	1,640	(38,385)	46,529
	$ 739,862	$ 39,013	$	$ 57,558	$	$ 12,112	$ (436,182)	$ 412,363

FIELD SERVICES

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Expenditure:								
Administration	$ 116,280	$ 6,087	$	$ 18,154	$	$ 721	$	$ 141,242
Land Development	80,436	11,904	......	993	......	1,535	(79,286)	15,582
Property Management	179,725	33,763	......	4,039	......	5,823	(4,650)	218,700
Programs Administration	189,620	2,250	451	532	......	418	(33,686)	159,585
Cape Breton Region Office	456,105	58,808	3,632	40,351	......	9,258	(24,072)	544,082
Central Region Office	373,467	68,168	5,236	46,756	......	14,570	(31,287)	476,910
Metro Region Office	494,657	52,942	5,922	32,591	......	15,255	(112,354)	489,013
Western Region Office	317,932	59,773	4,118	51,349	......	12,311	(20,185)	425,298
Project/Sales Office (Forest Hills)	133,109	9,441	......	......	......	......	(99,946)	42,604
	$ 2,341,331	$ 303,136	$ 19,359	$ 194,765	$	$ 59,891	$ (405,466)	$ 2,513,016
Recovery:								
Recovery from C.M.H.C.								$ 77,825
Recovery — Public Housing								41,224
Recovery — Land Assembly Program								157,394
Recovery — Housing Authorities								446,844
Recovery — Self-Help Program								57,460
Lease Purchase — Administration Recoveries								45,456
Recovery — Legal Actions								6,553
								$ 832,756
Total Expenditure — Administration	$ 4,356,988	$ 384,461	$ 65,788	$ 577,119	$	$ 143,714	$ (841,648)	$ 4,686,422
Total Recovery — Administration								$ 832,756

SUBSIDIES

Expenditure:

Public Housing Subsidies	$	$	$	$	$28,948,946	$	$(23,403,940)	$ 5,545,006
Assisted Home Ownership — Provincial	......	......	......	......	212,167	......	......	212,167
Assisted Home Ownership — CMHC	......	......	......	......	150	......	......	150
Rural and Native Program	......	......	......	......	1,275,841	......	......	1,275,841
Commission Rental Losses	......	......	......	7,498	......	73,667	(75,221)	5,944
Emergency Repair Program	......	......	......	......	695,174	......	......	695,174
Senior Citizens Assistance Program	......	......	......	......	5,898,378	......	......	5,898,378
Self-Help/Lease Purchase Program	......	......	......	......	1,016,631	......	(1,016,631)	......
Sundry	......	......	......	......	148,279	......	(4,153)	144,126
Special Care Homes	......	......	......	......	131,492	......	......	131,492
Access-A-Home Program	......	......	......	......	81,976	......	......	81,976
	$	$	$	$ 7,498	$38,409,034	$ 73,667	$(24,499,945)	$13,990,254

DEPARTMENT OF LABOUR AND MANPOWER

OPERATIONS

ADMINISTRATION

Expenditure:

Office of the Minister and Deputy Minister	$ 289,071	$ 16,288	$	$ 23,544	$	$ 40,879	$	$ 369,782
Administration and Accounting	127,807	182	......	46,251	......	11,920	......	186,160
Research	194,689	3,855	......	63,789	......	9,280	......	271,613
	$ 611,567	$ 20,325	$	$ 133,584	$	$ 62,079	$	$ 827,555

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
INDUSTRIAL RELATIONS								
Expenditure:								
Conciliation Services	$ 245,362	$ 34,757	$ 116,601	$ 19,026	$	$ 38,820	$	$ 454,566
Industrial Relations Grants	......	......	......	......	26,000	......	......	26,000
Labour Relations Board	133,184	37,055	84,031	14,817	......	10,093	......	279,180
	$ 378,546	$ 71,812	$ 200,632	$ 33,843	$ 26,000	$ 48,913	$	$ 759,746
LABOUR STANDARDS								
Expenditure:								
Code Enforcement	$ 349,477	$ 49,077	$	$ 49,127	$	$ 6,762	$	$ 454,443
Minimum Wage Board	10,250	1,881	......	......	......	......	......	12,131
Labour Standards Tribunal	......	4,932	34,058	3,678	......	2,502	......	45,170
	$ 359,727	$ 55,890	$ 34,058	$ 52,805	$	$ 9,264	$	$ 511,744
FIRE MARSHALL								
Expenditure:								
Administration	$ 65,762	$ 3,795	$	$ 8,913	$	$ 1,578	$	$ 80,048
Inspection Services	343,114	85,879	......	31,187	......	6,159	......	466,339
Plan Examination	130,489	7,637	......	7,144	......	250	......	145,520
Fire Training School Grant	......	......	......	......	60,000	......	......	60,000
	$ 539,365	$ 97,311	$	$ 47,244	$ 60,000	$ 7,987	$	$ 751,907

OCCUPATIONAL SAFETY

Expenditure:

Administration	$ 60,552	$ 6,422	$ 26,054	$ 7,193	$	$ 1,954	$	$ 102,175
Boiler Safety Inspections	215,348	53,805	......	6,397	......	1,410	......	276,960
Construction Safety Inspection	91,338	26,322	......	7,402	......	686	......	125,748
Industrial Safety Inspections	188,585	21,891	......	32,954	......	562	......	243,992
Elevator and Amusement Safety	112,904	22,372	......	6,537	......	548	......	142,361
Stationary Engineers Board	69,152	11,904	5,358	13,657	......	11,314	(14,258)	97,127
	$ 737,879	$ 142,716	$ 31,412	$ 74,140	$	$ 16,474	$ (14,258)	$ 988,363
Total Expenditure — Operations	$ 2,627,084	$ 388,054	$ 266,102	$ 341,616	$ 86,000	$ 144,717	$ (14,258)	$ 3,839,315

MANPOWER SERVICES

Expenditure:

Administration	$ 75,906	$ 17,118	$	$ 11,369	$	$ 9,781	$	$ 114,174
Counselling — Apprenticeship Training	356,452	51,219	......	26,519	......	5,236	......	439,426
Examination and Course Development	417,962	64,279	......	28,629	......	4,760	......	515,630
Industrial Training (C.M.I.T.P.)	161,608	17,303	......	12,926	......	31,845	......	223,682
Planning and Evaluation	86,482	8,091	......	11,900	......	2,669	......	109,142
Boards and Commissions	......	4,901	7,615	......	......	60	......	12,576
National Training Agreement	......	......	......	......	......	21,317,186	......	21,317,186
Less Chargeable to Canada — Nova Scotia (Offshore) Development Fund	......	......	......	......	......	......	(26,250)	(26,250)
	$ 1,098,410	$ 162,911	$ 7,615	$ 91,343	$	$21,371,537	$ (26,250)	$22,705,566

Recovery:

Government of Canada Share	$21,750,321

DEPARTMENT OF LANDS AND FORESTS

ADMINISTRATION

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Office of the Minister and Deputy Minister	$ 252,548	$ 51,539	$	$ 114,446	$	$ 11,325	$	$ 429,858
Administrative Services	92,902	3,402	......	11	......	......	......	96,315
Financial Management	426,300	4,795	......	193,743	......	66,453	......	691,291
Game Licenses	123,037	343	......	146,687	13,150	1,836	......	285,053
Personnel and Payroll	101,182	......	......	1,059	......	6,377	......	108,618
Legal Services	19,852	3,929	47,436	345	......	2,074	......	73,636
Grants and Assistance	......	......	......	......	119,225	......	......	119,225
Air Services	524,474	53,053	......	888,505	......	675,653	(136,807)	2,004,878
Forest Operators Assistance	......	......	......	......	875,000	......	......	875,000
Forest Practices Improvement Board	19,844	2,035	2,750	706	......	......	......	25,335
	$ 1,560,139	$ 119,096	$ 50,186	$ 1,345,502	$ 1,007,375	$ 763,718	$ (136,807)	$ 4,709,209

PROGRAM PLANNING

ADMINISTRATION

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration	$ 198,857	$ 29,955	$	$ 3,643	$	$	$	$ 232,455
Urban Forestry	......	......	......	......	29,950	......	......	29,950
Education and Information	176,305	17,361	14,095	111,508	......	4,658	......	323,927
	$ 375,162	$ 47,316	$ 14,095	$ 115,151	$ 29,950	$ 4,658	$	$ 586,332

Recovery:

	Total
Miscellaneous	$ 3,464

REFORESTATION AND SILVICULTURE

Expenditure:

Division Administration	$ 182,200	$ 12,708	$	$ 5,266	$	$	$	$ 200,174
Forest Nurseries	910,062	19,313	33,571	426,123	......	58,857	......	1,447,926
Silviculture Training	153,927	15,692	......	15,523	......	......	......	185,142
Tree Breeding	223,785	15,895	......	109,662	......	27,999	......	377,341
Insect and Pathogens Protection Program	112,516	15,343	......	598,935	......	25,139	......	751,933
	$ 1,582,490	$ 78,951	$ 33,571	$ 1,155,509	$	$ 111,995	$	$ 2,962,516

Recovery:

Miscellaneous	$ 32,270

FOREST RESOURCE PLANNING AND MENSURATION

Expenditure:

Administration and Services	$ 172,815	$ 19,532	$	$ 73,953	$	$ 33,913	$	$ 300,213
Resource Management Planning and Coordination	347,707	43,993	18,303	22,239	......	......	......	432,242
Forest Inventory	389,631	22,368	86,497	89,663	......	51,322	......	639,481
Timber Loan Board	28,273	600	......	1,686	......	......	......	30,559
Scaling	54,139	6,069	......	1,388	......	......	......	61,596
	$ 992,565	$ 92,562	$ 104,800	$ 188,929	$	$ 85,235	$	$ 1,464,091

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
WILDLIFE MANGEMENT								
Expenditure:								
Wildlife Management Planning	$ 440,188	$ 43,859	$ 7,730	$ 50,484	$ 3,860	$ 9,356	$	$ 555,477
Inland Fisheries	192,466	14,719	......	32,154	......	......	......	239,339
Wildlife Parks	443,845	8,439	1,185	153,288	......	2,847	......	609,604
	$ 1,076,499	$ 67,017	$ 8,915	$ 235,926	$ 3,860	$ 12,203	$	$ 1,404,420
Total Expenditure — Program Planning	$ 4,026,716	$ 285,846	$ 161,381	$ 1,695,515	$ 33,810	$ 214,091	$	$ 6,417,359
Total Recovery — Program Planning								$ 35,734
OPERATIONS								
ADMINISTRATION								
Expenditure:								
Administration	$ 354,157	$ 47,779	$ 3,247	$ 72,390	$	$ 11,054	$	$ 488,627
Silviculture Agreements	87,960	11,412	......	1,244	377,781	......	......	478,397
U.I. Job Creation Program	1,458	......	......	(1,660)	......	......	......	(202)
	$ 443,575	$ 59,191	$ 3,247	$ 71,974	$ 377,781	$ 11,054	$	$ 966,822

FIELD SERVICES

Expenditure:

Administration	$ 1,743,756	$ 125,726	$	$ 227,950	$	$ 88,260	$	$ 2,185,692
Forest Protection	1,900,781	143,146	......	43,850	......	388	......	2,088,165
Enforcement and Hunter Safety	529,002	70,015	......	17,968	......	135	......	617,120
Parks Maintenance and Operation	753,120	43,329	......	303,265	......	......	......	1,099,714
Extension and Training	39,046	6,951	......	4,674	......	735	......	51,406
Private Land Forest Management	954,001	149,269	......	15,916	......	1,197	......	1,120,383
Wildlife Management	370,873	49,214	......	21,776	......	4,625	......	446,488
Crown Land Forest Management	1,668,880	200,083	6,122	116,889	......	1,009	......	1,992,983
Properties, Vehicles and Equipment	425,884	20,368	......	536,753	......	776	......	983,781
Special Employment Projects	10,444	1,143	......	1,456	......	......	......	13,043
	$ 8,395,787	$ 809,244	$ 6,122	$ 1,290,497	$	$ 97,125	$	$ 10,598,775

PROVINCIAL DEPOT

Expenditure:

Administration	$ 77,042	$ 3,091	$	$ 88,963	$	$	$	$ 169,096
Fire Control	404,022	14,802	......	186,257	......	......	......	605,081
Mechanical Equipment	208,593	5,315	......	314,078	......	4,186	......	532,172
Support Services	211,735	3,726	......	36,142	......	......	......	251,603
Radio Communications	160,892	1,407	......	1,265,148	......	......	(763,829)	663,618
	$ 1,062,284	$ 28,341	$	$ 1,890,588	$	$ 4,186	$ (763,829)	$ 2,221,570
Total Expenditure — Operations	$ 9,901,646	$ 896,776	$ 9,369	$ 3,253,059	$ 377,781	$ 112,365	$ (763,829)	$ 13,787,167

LAND SERVICES

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration	$ 71,360	$	$	$	$	$	$	$ 71,360
Land Acquisition and Registry Division	427,896	21,001	71,868	33,044	......	13,076	......	566,885
Surveys Division	818,237	17,250	55,522	51,895	......	33,707	......	976,611
Provincial Crown Lands Record Centre	200,009	2,490	1,011	17,416	......	3,325	......	224,251
	$ 1,517,502	$ 40,741	$ 128,401	$ 102,355	$	$ 50,108	$	$ 1,839,107

DEPARTMENT OF MINES AND ENERGY

OPERATIONS

ADMINISTRATION

Expenditure:

Office of the Minister and Deputy Minister	$ 248,202	$ 47,287	$ 39,039	$ 32,543	$ 2,550	$ 19,762	$	$ 389,383
Energy Administration	144,263	19,816	238	49,322	......	32,335	......	245,974
Mines and Minerals Administration	209,066	29,099	(130)	48,788	......	3,644	......	290,467
Accounting, Personnel and Administration	226,807	3,920	1,500	52,291	......	18,136	......	302,654
Clerical Support Services	353,362	......	......	......	......	18,295	......	371,657
Cartographic Services	230,094	958	......	16,693	......	895	......	248,640
Less Chargeable to Canada — Nova Scotia (Offshore) Development Fund	......	......	......	......	......	......	(198,650)	(198,650)
	$1,411,794	$ 101,080	$ 40,647	$ 199,637	$ 2,550	$ 93,067	$ (198,650)	$ 1,650,125

ENERGY MANAGEMENT

Expenditure:

Energy Statistics	$ 35,048	$ 2,625	$	$ 8,845	$	$ 778	$	$ 47,296
Enersave Program	318,256	32,437	10,987	76,065	819,672	923	......	1,258,340
Energy Planning	109,039	11,282	52,142	2,482	......	10,142	......	185,087
Public Programs and Promotion	163,603	9,865	......	18,201	......	6,504	......	198,173
Energy Engineering	69,551	5,743	......	7,491	......	2,480	......	85,265
Energy Publications	......	......	......	16,160	......	......	......	16,160
Less Chargeable to Canada — Nova Scotia (Offshore) Development Fund	......	......	......	......	......	......	(180,858)	(180,858)
	$ 695,497	$ 61,952	$ 63,129	$ 129,244	$ 819,672	$ 20,827	$ (180,858)	$ 1,609,463

Recovery:

Government of Canada Share	$ 1,112,377

ENERGY RESOURCES

Expenditure:

Petroleum Resources	$ 264,280	$ 23,056	$ 56,035	$ 28,845	$	$ 6,860	$	$ 379,076
Coal Exploration	146,665	13,511	84,808	18,440	......	5,213	......	268,637
Peatlands Inventory	79,791	2,778	237	28,823	......	6,934	......	118,563
Coal Development and Utilization	71,850	6,888	1,918	961	......	4,132	......	85,749
Less Chargeable to Canada — Nova Scotia (Offshore) Development Fund	......	......	......	......	......	......	(379,076)	(379,076)
	$ 562,586	$ 46,233	$ 142,998	$ 77,069	$	$ 23,139	$ (379,076)	$ 472,949

Recovery:

Government of Canada	$ 2,131

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
DRILL AND MECHANICAL								
Expenditure:								
Drilling Services	$ 217,123	$ 20,530	$	$ 197,628	$	$ 5,492	$	$ 440,773
Support Services	203,843	1,261	......	69,650	......	62	......	274,816
	$ 420,966	$ 21,791	$	$ 267,278	$	$ 5,554	$	$ 715,589
MINING ENGINEERING AND INSPECTION								
Expenditure:								
Mining Engineering	$ 122,584	$ 16,364	$ 13,904	$ 16,641	$	$ 6,440	$	$ 175,933
Mine Safety and Inspection	324,731	55,121	......	48,061	......	9,292	......	437,205
	$ 447,315	$ 71,485	$ 13,904	$ 64,702	$	$ 15,732	$	$ 613,138
MINERAL RESOURCES								
Expenditure:								
Mineral Resource Evaluation	$ 156,934	$ 4,138	$ 13,493	$ 22,178	$	$ 5,976	$	$ 202,719
Regional Surveys	201,537	11,623	40,919	21,957	......	3,423	......	279,459
	$ 358,471	$ 15,761	$ 54,412	$ 44,135	$	$ 9,399	$	$ 482,178

MINERAL DEVELOPMENT

Expenditure:

Mineral Development Programs	$ 176,818	$ 6,423	$ 295	$ 21,591	$	$ 2,738	$	$ 207,865
Regional Exploration Services ...	144,872	7,943	......	28,109	......	9,088	......	190,012
Library Services	93,913	3,114	......	31,337	......	5,095	......	133,459
	$ 415,603	$ 17,480	$ 295	$ 81,037	$	$ 16,921	$	$ 531,336
Total Expenditure — Operations	$4,312,232	$ 335,782	$ 315,385	$ 863,102	$ 822,222	$ 184,639	$ (758,584)	$ 6,074,778
Total Recovery — Operations ...								$ 1,114,508

ASSISTANCE — COAL INDUSTRY

Expenditure:

Coal Miners' Assistance	$	$	$ 4,440	$	$ 468,486	$	$	$ 472,926
Coal Development — Novaco ...	......	......	......	......	75,000	......	......	75,000
Coal Mines Subsidy	......	......	10,528	......	560,591	......	......	571,119
Coal Reclamation Project	23,927	......	......	......	15,536	......	......	39,463
	$ 23,927	$	$ 14,968	$	$1,119,613	$	$	$ 1,158,508

ENERGY ASSISTANCE

Expenditure:

Coal Liquifaction	$	$	$ 245,902	$	$	$	$	$ 245,902
Oil Substitution	43,741	1,056	......	148	1,045,750	394	......	1,091,089
	$ 43,741	$ 1,056	$ 245,902	$ 148	$1,045,750	$ 394	$	$ 1,336,991

Recovery:

Government of Canada — Oil Substitution Projects........	$ 1,214,040

DEPARTMENT OF MUNICIPAL AFFAIRS

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
GENERAL								
ADMINISTRATION								
Expenditure:								
Office of the Minister and Deputy Minister	$ 182,319	$ 14,098	$	$ 33,975	$	$ 13,177	$	$ 243,569
Legal Services	141,597	500	......	8,329	......	14,917	......	165,343
Personnel Services	21,110	3,790	......	3,839	......	1,268	......	30,007
	$ 345,026	$ 18,388	$	$ 46,143	$	$ 29,362	$	$ 438,919
POLICY DEVELOPMENT AND RESEARCH								
Expenditure:								
Policy Development and Research	$ 193,854	$ 4,334	$	$ 20,209	$ 9,590	$ 4,478	$	$ 232,465
MUNICIPAL ADVISORY SERVICES								
Expenditure:								
Municipal Advisory Services	$ 274,033	$ 19,254	$	$ 26,365	$	$ 2,806	$	$ 322,458

COMMUNITY PLANNING

Expenditure:

Management and Administration	$ 150,157	$ 2,701	$	$ 30,932	$	$ 4,026	$	$ 187,816
Provincial Planning/Halifax Dartmouth Region	108,471	4,897	......	13,932	......	1,187	......	128,487
Municipal Planning Assistance	169,202	19,538	......	4,602	552,479	8,430	......	754,251
Feild Operations	92,193	4,427	......	7,016	......	1,000	......	104,636
Provincial Subdivision Regulations	152,850	23,595	2,282	44,705	25,775	3,704	......	252,911
Provincial Land Use Policy	217,155	23,367	......	43,714	......	4,527	......	288,763
Planning Commissions and Grants	15,973	700	5,300	8,544	838,311	43	......	868,871
Technical Support Services	167,413	13,555	......	13,717	......	914	......	195,599
Less Chargeable to Canada — Nova Scotia (Offshore) Development Fund	......	......	......	......	......	......	(181,392)	(181,392)
	$ 1,073,414	$ 92,780	$ 7,582	$ 167,162	$ 1,416,565	$ 23,831	$ (181,392)	$ 2,599,942

ASSESSMENT

Expenditure:

Administration of Assessment Act	$ 301,149	$ 34,168	$ 15,954	$ 474,404	$	$ 29,267	$	$ 854,942
Assessment Appeal Process	......	8,267	124,072	572	......	6,600	......	139,511
Regional Assessment Offices	4,619,214	494,387	......	327,552	......	27,228	......	5,468,381
	$ 4,920,363	$ 536,822	$ 140,026	$ 802,528	$	63,095	$	$ 6,462,834
Total Expenditure — Gerneral	$ 6,806,690	$ 671,578	$ 147,608	$ 1,062,407	$ 1,426,155	$ 123,572	$ (181,392)	$ 10,056,618

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
FINANCE AND ADMINISTRATION								
Expenditure:								
Management and Administration	$ 200,790	$ 3,857	$ 575	$ 36,375	$	$ 14,673	$	$ 256,270
Statistics and Systems..........	82,153	367	......	10,465	......	983	......	93,968
Municipal Grants Act — Operating................	94,464	446	......	3,809	30,534,143	1,230	......	30,634,092
Municipal Grants Act — Capital	......	......	......	......	13,227,300	......	......	13,227,300
Municipal Grants Act — Taxes	......	......	......	......	8,095,185	......	......	8,095,185
Other Grants	......	......	......	......	1,354,923	......	......	1,354,923
Municipal Training............	70,605	7,764	......	2,118	......	8,143	......	88,630
Urban Transportation..........	62,973	8,596	......	2,928	3,432,572	2,403	......	3,509,472
	$ 510,985	$ 21,030	$ 575	$ 55,695	$56,644,123	$ 27,432	$	$ 57,259,840
Recovery:								
Fire Protection Recoveries								$ 68,635

PUBLIC SERVICE

CAPE BRETON DEVELOPMENT CORPORATION

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Grants and Assistance	$	$	$	$	$ 668,337	$	$	$ 668,337

CIVIL SERVICE COMMISSION

Expenditure:

General Commission Administration	$ 122,634	$ 3,426	$ 50,386	$ 404	$	$ 1,376	$	$ 178,226
Grants and Assistance	......	......	......	......	5,594	......	......	5,594
Personnel Managers	390,905	......	......	......	......	......	......	390,905
Finance/Personnel/General Administration	245,786	......	......	96,418	......	11,410	(5,740)	347,874
Workers' Compensation Board Payments	......	......	......	......	......	226,665	(205,648)	21,017
Staffing Administration	71,991	487	......	804	......	873	......	74,155
Staffing	330,873	4,849	......	50,665	......	1,104	......	387,491
Human Resource Development	96,773	1,939	79,366	4,110	......	2,872	(75,237)	109,823
Cooperative Education Program	......	......	......	......	64,032	......	......	64,032
Affirmative Action	70,840	1,384	......	853	......	292	......	73,369
Director's Office (Compensation)	70,505	453	......	980	......	1,157	......	73,095
Compensation	166,755	161	......	256	......	380	......	167,552
Compensation Research and Administration	63,279	591	......	498	......	155	......	64,523
Staff Relations	205,155	2,571	16,050	13,927	......	23,779	......	261,482
	$ 1,835,496	$ 15,861	$ 145,802	$ 168,915	$ 69,626	$ 270,063	$ (286,625)	$ 2,219,138

COUNCIL OF MARITIME PREMIERS

Expenditure:

Land Registration and Information Services	$	$	$	$	$ 1,669,300	$	$	$ 1,669,300
Maritime Municipal Training and Development Board	......	......	......	......	126,900	......	......	126,900
Maritime Provinces Higher Education Commission	......	......	......	......	336,400	......	......	336,400
Maritime Resource Management Service	......	......	......	......	254,500	......	......	254,500
Secretariat	......	......	......	......	662,900	......	......	662,900
	$	$	$	$	$ 3,050,000	$	$	$ 3,050,000

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
EDUCATION INCENTIVE PROGRAM FOR BLACK STUDENTS								
Expenditure:								
Education Incentive Program for Black Students	$ 17,122	$ 672	$ 240	$ 3,237	$ 225,495	$	$	$ 246,766
ELECTION EXPENSES								
Expenditure:								
Administration	$ 65,655	$ 9,824	$	$ 219,181	$	$ 3,805,794	$	$ 4,100,454
EMERGENCY MEASURES ORGANIZATION								
Expenditure:								
Emergency Measures Organization	$ 243,286	$ 24,759	$ 9,400	$ 83,658	$ 26,373	$ 6,035	$	$ 393,511
Recovery:								
Government of Canada Share ...								$ 2,000
EXECUTIVE COUNCIL OFFICE								
Expenditure:								
Office of the Secretary	$ 166,910	$ 3,032	$	$ 9,449	$ 6,695	$ 10,202	$	$ 196,288
Office of the Clerk of the Executive Council	168,023	2,461	......	7,841	......	10,756	......	189,081
	$ 334,933	$ 5,493	$	$ 17,290	$ 6,695	$ 20,958	$	$ 385,369

EXPROPRIATION COMPENSATION BOARD

Expenditure:

Expropriation Compensation Board	$ 46,174	$ 6,594	$ 38,525	$ 2,129	$	$ 3,377	$	$ 96,799

GASOLINE AND FUEL OIL LICENSING ACT — ADMINISTRATION

Expenditure:

Administration	$ 177,757	$ 43,902	$ 178,700	$ 10,337	$	$ 586	$	$ 411,282

GOVERNMENT HOUSE

Expenditure:

Administration	$ 166,454	$	$	$ 36,715	$	$ 49,652	$	$ 252,821

HALIFAX-DARTMOUTH PORT DEVELOPMENT COMMISSION

Expenditure:

Port Development Commission	$	$	$	$	$ 377,115	$	$	$ 377,115

HUMAN RIGHTS COMMISSION

Expenditure:

Administration	$ 125,404	$ 7,444	$ 8,995	$ 26,378	$ 800	$ 29,770	$	$ 198,791
Affirmative Action	35,106	1,720	......	96	......	......	......	36,922
Program for the Disabled	24,242	4,719	......	210	......	......	......	29,171
Investigation	232,305	2,072	......	1,638	......	......	......	236,015
Field Services	111,215	7,045	......	21,374	......	65	......	139,699
Public Information	33,629	2,533	......	16,975	......	1,848	......	54,985
	$ 561,901	$ 25,533	$ 8,995	$ 66,671	$ 800	$ 31,683	$	$ 695,583

INDUSTRIAL ESTATES LIMITED

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Grants and Assistance	$	$	$	$	$ 1,300,000	$	$	$ 1,300,000

LEGISLATIVE COUNSEL

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration	$ 445,198	$ 29,066	$ 16,670	$ 36,985	$ 4,000	$ 42,924	$	$ 574,843

LEGISLATIVE EXPENSES

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Indemnities, Allowances and Statutory Salaries — Travel	$ 2,339,175	$ 726,636	$	$	$	$ 166,367	$	$ 3,232,178
Caucus Offices	264,454	......	......	108,306	......	74,777	......	447,537
Opposition Offices	233,168	4,216	......	60,610	......	67,152	......	365,146
Miscellaneous	......	9,358	......	245,248	......	45,967	......	300,573
Select Committees	30,496	6,529	......	15,795	......	5,888	......	58,708
	$ 2,867,293	$ 746,739	$	$ 429,959	$	$ 360,151	$	$ 4,404,142

MANAGEMENT BOARD

Expenditure:

Administration	$ 146,875	$ 27,646	$ 4,400	$ 17,698	$	$ 7,177	$	$ 203,796
Budget Preparation and Monitoring	103,619	857	......	15,442	......	594	......	120,512
Operations	242,987	160	......	30,945	......	23,738	......	297,830
Program Evaluation	78,233	1,722	......	......	......	360	......	80,315
Special Projects	163,778	5,274	......	11,290	......	2,927	......	183,269
	$ 735,492	$ 35,659	$ 4,400	$ 75,375	$	$ 34,796	$	$ 885,722

MARITIME RESOURCE MANAGEMENT SERVICE

Expenditure:

Professional Services	$	$	$ 900,000	$	$	$	$	$ 900,000

MINISTERS' SALARIES AND EXPENSES

Expenditure:

Administration	$ 828,595	$ 182,920	$	$ 59,842	$	$ 44,328	$	$ 1,115,685

MOTOR CARRIER ACT — ADMINISTRATION

Expenditure:

Administration	$ 712,701	$ 169,031	$ 278,998	$ 72,904	$	$ 11,005	$	$ 1,244,639

MUNICIPAL BOARD

Expenditure:

Municipal Board	$ 210,523	$ 5,925	$ 38,159	$ 18,423	$	$ 6,905	$	$ 279,935

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
NOVA SCOTIA ADVISORY COUNCIL ON THE STATUS OF WOMEN								
Expenditure:								
Administration	$ 135,920	$ 25,618	$ 6,910	$ 32,867	$	$ 8,370	$	$ 209,685
NOVA SCOTIA BOXING AUTHORITY								
Expenditure:								
Noa Scotia Boxing Authority	$	$ 31,926	$ 27,184	$ 7,387	$	$ 4,359	$	$ 70,856
NOVA SCOTIA HORSE RACING COMMISSION								
Expenditure:								
Administration	$ 19,048	$ 4,366	$ 11,138	$ 11,469	$	$ 4,684	$	$ 50,705
Boards and Commissions	......	22,821	44,727	3,000	......	5,000	......	75,548
Race Officials	......	14,084	111,823	......	42,675	......	......	168,582
Promotions	......	......	......	1,772	......	......	......	1,772
Grant-Colt Races	......	......	......	......	107,076	......	......	107,076
	$ 19,048	$ 41,271	$ 167,688	$ 16,241	$ 149,751	$ 9,684	$	$ 403,683
NOVA SCOTIA LOTTERY COMMISSION								
Expenditure:								
Nova Scotia Lottery Commission	$ 167,473	$ 16,942	$ 2,963	$ 28,752	$	$ 23,863	$	$ 239,993
Recovery:								
Nova Scotia Lottery Commission								$ 239,993

NOVA SCOTIA MUNICIPAL FINANCE CORPORATION

Expenditure:

Administration	$	$	$	$	$ 130,000	$	$	$ 130,000
Capital Advance Interest Charges	......	......	......	......	......	149,880	......	149,880
	$	$	$	$	$ 130,000	$ 149,880	$	$ 279,880

NOVA SCOTIA POLICE COMMISSION

Expenditure:

Administration	$ 157,931	$ 17,281	$ 16,300	$ 7,201	$	$ 5,450	$	$ 204,163
Security Services	58,951	4,861	......	3,073	......	......	......	66,885
	$ 216,882	$ 22,142	$ 16,300	$ 10,274	$	$ 5,450	$	$ 271,048

NOVA SCOTIA RESEARCH FOUNDATION CORPORATION

Expenditure:

Grants and Assistance	$	$	$	$	$ 2,500,000	$	$	$ 2,500,000

OFFICE OF AUDITOR GENERAL

Expenditure:

Management and Administration .	$ 186,379	$ 4,805	$ 2,728	$ 34,719	$	$ 28,679	$	$ 257,310
Audit Operations	834,892	16,327	2,926	9,508	......	4,370	(78,000)	790,023
Staff Training and Development	......	5,684	9,653	......	......	12,113	......	27,450
	$ 1,021,271	$ 26,816	$ 15,307	$ 44,227	$	$ 45,162	$ (78,000)	$ 1,074,783

Recovery:

Recovery from Crown Corporations and Agencies								$ 58,200

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
OFFICE OF THE OMBUDSMAN								
Expenditure:								
Administration	$ 39,408	$	$	$ 5,749	$	$ 3,000	$	$ 48,157
Investigation	84,438	6,979	2,915	......	......	......	......	94,332
Public Relations	......	1,126	......	5,209	......	......	......	6,335
	$ 123,846	$ 8,105	$ 2,915	$ 10,958	$	$ 3,000	$	$ 148,824
OFFICE OF THE PREMIER								
Expenditure:								
General Administration	$ 284,382	$ 7,108	$	$ 26,739	$	$ 40,365	$	$ 358,594
OFFICE OF THE SPEAKER								
Expenditure:								
General Administration	$ 143,248	$	$	$ 20,282	$	$ 39,570	$	$ 203,100
House of Assembly Operations	203,918	......	......	81,925	100	33,444	......	319,387
Legislative Library	112,934	2,693	......	18,389	......	52,280	(119)	186,177
Hansard Reporting Services	207,532	6,175	......	21,538	......	47,918	(94,896)	188,267
Commission of Inquiry-Uranium Mining	51,860	......	......	3,353	......	4,383	......	59,596
Commission of Inquiry-Rental Accommodations and Condominium Properties	......	......	......	5	......	......	......	5
	$ 719,492	$ 8,868	$	$ 145,492	$ 100	$ 177,595	$ (95,015)	$ 956,532

POLICY BOARD

Expenditure:

Administration	$ 563,328	$ 30,231	$	$ 32,888	$ 45,883	$ 49,920	$	$ 722,250

POWER RATE ASSISTANCE

Expenditure:

Power Rate Subsidy	$	$	$	$	$35,641,488	$	$	$35,641,488

PROTOCOL OFFICE

Expenditure:

Administration	$ 105,993	$ 6,249	$	$ 30,661	$	$ 17,947	$	$ 160,850
Official Hospitality and Receptions	......	......	456,160	......	400,000	......	......	856,160
Presentations, Gifts and Congratulatory Messages	......	......	67,590	186	......	......	......	67,776
Less Chargable to other Departments	......	......	......	......	......	......	(93,196)	(93,196)
	$ 105,993	$ 6,249	$ 523,750	$ 30,847	$ 400,000	$ 17,947	$ (93,196)	$ 991,590

PUBLIC ARCHIVES OF NOVA SCOTIA, BOARD OF TRUSTEES

Expenditure:

Grants and Assistance	$ 602,682	$	$	$	$ 359,818	$	$	$ 962,500

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
PURCHASING AGENCY								
Expenditure:								
Administration	$ 253,581	$ 800	$	$ 76,619	$	$ 4,929	$	$ 335,929
Buying Group	343,577	......	......	......	......	970	......	344,547
	$ 597,158	$ 800	$	$ 76,619	$	$ 5,899	$	$ 680,476
ROYAL COMMISSION ON FORESTRY								
Expenditure:								
Administration	$ 15,973	$ 32,831	$ 58,120	$ 30,037	$	$ 2,044	$	$ 139,005
ROYAL COMMISSION ON POST SECONDARY EDUCATION								
Expenditure:								
Administration	$ 87,037	$ 32,539	$	$ 9,868	$	$ 65,583	$	$ 195,027
SALVAGE YARDS LICENSING ACT — ADMINISTRATION								
Expenditure:								
Administration	$ 250,076	$ 85,393	$ 47,900	$ 10,201	$	$ 211	$	$ 393,781
SYDNEY STEEL CORPORATION								
Expenditure:								
Grants and Assistance	$	$	$	$	$ 8,247,065	$	$	$ 8,247,065

TIDAL POWER CORPORATION

Expenditure:

Grants and Assistance	$	$	$	$	$ 300,000	$	$	$ 300,000

WATERFRONT DEVELOPMENT CORPORATION

Expenditure:

Grants and Assistance	$	$	$	$	$ 550,000	$	$	$ 550,000

WORKERS' COMPENSATION BOARD

Expenditure:

Assistance Programs	$	$	$ 665,378	$	$ 1,589,068	$	$	$ 2,254,446

DEPARTMENT OF SOCIAL SERVICES

ADMINISTRATION

HEAD OFFICE

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Senior Management	$ 434,367	$ 17,902	$ 1,062	$	$	$	$	$ 453,331
Family Court — Judicial	763,241	75,857	......	......	......	......	......	839,098
Direct Grants	......	......	......	......	1,066,129	......	......	1,066,129
Audit Services	231,814	27,045	......	......	......	......	......	258,859
Financial Services	719,495	7,868	......	558,216	......	179,369	......	1,464,948
Appeal Services	56,124	14,633	80,093	......	......	......	......	150,850
Staff Training	35,602	1,949	......	......	......	18,901	......	56,452
Senior Citizens Secretariat	67,250	4,735	......	25,940	......	13,834	......	111,759
	$ 2,307,893	$ 149,989	$ 81,155	$ 584,156	$ 1,066,129	$ 212,104	$	$ 4,401,426

Recovery:

	Total
Government of Canada Share	$ 567,836

FIELD SERVICES — HEAD OFFICE

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration	$ 165,190	$ 20,402	$	$	$	$ 124	$	$ 185,716
Psychological Services	105,197	12,196	......	......	......	5,515	......	122,908
	$ 270,387	$ 32,598	$	$	$	$ 5,639	$	$ 308,624

Recovery:

	Total
Government of Canada Share	$ 160,748

FIELD SERVICES — CAPE BRETON REGION

Expenditure:

Administration	$ 166,145	$ 3,161	$	$ 72,344	$	$ 24,749	$	$ 266,399
Family Benefits	556,484	68,253	......	......	......	5,304	......	630,041
Family Court Services	505,784	35,072	......	54,791	......	18,759	......	614,406
Rehabilitation Services	119,986	12,827	......	......	......	......	......	132,813
Services for the Mentally Handicapped	32,990	4,078	......	......	......	......	......	37,068
Municipal Contracts	106,424	8,904	......	......	......	......	......	115,328
Community Services	104,236	11,988	......	......	......	......	......	116,224
	$ 1,592,049	$ 144,283	$	$ 127,135	$	$ 48,812	$	$ 1,912,279

Recovery:

Government of Canada Share	$ 645,940
Municipalities Share	32,580
Other Recoveries	46,527
	$ 725,047

FIELD SERVICES — NORTH SHORE REGION

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration	$ 326,264	$ 14,603	$	$ 110,498	$	$ 17,115	$	$ 468,480
Family Benefits	278,097	42,957	......	......	......	......	......	321,054
Municipal Contracts	201,084	23,035	......	......	......	......	......	224,119
Rehabilitation Services	110,292	15,919	......	......	......	......	......	126,211
Services for the Mentally Handicapped	30,368	1,766	......	......	......	......	......	32,134
Family Court Services	364,948	23,261	3,350	25,117	......	6,547	......	423,223
Children's Services	144,237	18,871	......	......	......	......	......	163,108
Community Services	43,280	4,108	......	2,129	......	420	(8,088)	41,849
	$ 1,498,570	$ 144,520	$ 3,350	$ 137,744	$	$ 24,082	$ (8,088)	$ 1,800,178

Recovery:

Government of Canada Share	$ 674,360
Municipalities Share	41,907
Other Recoveries	65,178
	$ 781,445

FIELD SERVICES — HALIFAX REGION

Expenditure:

Administration	$ 272,861	$ 6,055	$ 12,116	$ 112,610	$	$ 26,624	$	$ 430,266
Family Benefits	682,847	60,888	......	......	......	......	......	743,735
Family Court Services	744,955	29,852	5,720	74,765	......	18,001	......	873,293
Rehabilitation Services	195,516	17,782	......	......	......	......	......	213,298
Children's Services	742,753	87,373	......	......	......	......	......	830,126
Municipal Contracts	112,355	13,851	......	......	......	......	......	126,206
Community Services	27,775	4,631	......	......	......	......	......	32,406
	$ 2,779,062	$ 220,432	$ 17,836	$ 187,375	$	$ 44,625	$	$ 3,249,330

Recovery:

Government of Canada Share	$ 1,209,677
Municipalities Share	34,814
Other Recoveries	15,739
	$ 1,260,230

FIELD SERVICES — CENTRAL REGION

Expenditure:

Administration	$ 200,907	$ 6,608	$	$ 79,594	$	$ 3,790	$	$ 290,899
Family Benefits	190,969	23,144	......	......	......	......	......	214,113
Rehabilitation Services	81,674	15,700	......	......	......	......	......	97,374
Family Court Services	221,241	18,305	......	36,749	......	13,172	......	289,467
Municipal Contracts	144,609	16,292	......	......	......	......	......	160,901
	$ 839,400	$ 80,049	$	$ 116,343	$	$ 16,962	$	$ 1,052,754

Recovery:

Government of Canada Share	$ 372,315
Municipalities Share	44,145
Other Recoveries	63,593
	$ 480,053

FIELD SERVICES — WESTERN REGION

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Administration	$ 215,332	$ 8,305	$	$ 84,299	$	$ 12,539	$	$ 320,475
Family Benefits	220,600	29,219	......	......	......	......	......	249,819
Rehabilitation Services	50,750	9,464	......	......	......	......	......	60,214
Family Court Services	150,984	21,184	......	5,581	......	5,309	......	183,058
Children's Services	94,324	17,760	......	......	......	......	......	112,084
Municipal Contracts	239,875	22,070	......	......	......	......	......	261,945
	$ 971,865	$ 108,002	$	$ 89,880	$	$ 17,848	$	$ 1,187,595
Recovery:								
Government of Canada Share								$ 511,882
Municipalities Share								32,936
Other Recoveries								77,511
								$ 622,329
Total Expenditure — Administration	$10,259,226	$ 879,873	$ 102,341	$ 1,242,633	$ 1,066,129	$ 370,072	$ (8,088)	$13,912,186
Total Recovery — Administration								$ 4,597,688

FAMILY AND CHILDREN'S SERVICES

CHILDREN'S SERVICES

Expenditure:

Administration	$ 417,299	$ 13,598	$ 2,000	$	$	$ 36,089	$	$ 468,986
Maintenance — Foster Homes	......	......	......	......	3,411,393	......	......	3,411,393
Maintenance — Community Residential Facilities	......	......	......	......	2,031,913	......	......	2,031,913
Apprehension Costs	......	......	......	......	279,030	......	......	279,030
Voluntary Care	......	......	......	......	458,394	......	......	458,394
Payments to Children's Services Agencies	......	......	......	......	4,891,613	......	......	4,891,613
Payments to Private Agencies for Unmarried Mothers	......	......	......	......	263,922	......	......	263,922
Grant — Family Counselling Services	......	......	......	......	560,919	......	......	560,919
	$ 417,299	$ 13,598	$ 2,000	$	$ 11,897,184	$ 36,089	$	$ 12,366,170

Recovery:

Government of Canada Share	$ 6,859,889
Municipalities Share	397,569
Other Provinces Share	183
Other Recoveries	7,079
	$ 7,264,720

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
DAY CARE SERVICES								
Expenditure:								
Administration	$ 226,736	$ 23,317	$	$	$ 64,800	$ 2,282	$	$ 317,135
Day Care Subsidy	......	......	......	......	180,527	......	......	180,527
Payments to Child Development Centres	......	......	......	......	4,899,324	......	......	4,899,324
	$ 226,736	$ 23,317	$	$	$ 5,144,651	$ 2,282	$	$ 5,396,986
Recovery:								
Government of Canada Share								$ 2,545,491
HOMEMAKERS SERVICES								
Expenditure:								
Administration	$ 62,396	$ 2,205	$ 2,248	$	$	$	$	$ 66,849
Homemaker Subsidy	......	......	......	......	2,573,507	......	......	2,573,507
	$ 62,396	$ 2,205	$ 2,248	$	$ 2,573,507	$	$	$ 2,640,356
Recovery:								
Government of Canada Share								$ 1,386,327
Total Expenditure — Family and Children's Services	$ 706,431	$ 39,120	$ 4,248	$	$ 19,615,342	$ 38,371	$	$ 20,403,512
Total Recovery — Family and Children's Services								$ 11,196,538

REHABILITATION AND COMMUNITY SERVICES

SERVICES FOR THE HANDICAPPED

Expenditure:

Administration	$ 471,643	$ 38,859	$ 10,655	$	$	$ 1,604	$	$ 522,761
Maintenance of Children in Foster Homes	......	......	......	......	98,877	......	......	98,877
Maintenance of Children in Nursing Homes	......	......	......	......	91,063	......	......	91,063
	$ 471,643	$ 38,859	$ 10,655	$	$ 189,940	$ 1,604	$	$ 712,701

Recovery:

Government of Canada Share ...	$ 373,289

COMMUNITY SERVICES

Expenditure:

Administration	$ 96,678	$ 11,420	$ 3,703	$	$	$ 185	$	$ 111,986
Summer Programs	245,421	353	984	142,322	......	58,979	......	448,059
	$ 342,099	$ 11,773	$ 4,687	$ 142,322	$	$ 59,164	$	$ 560,045

Recovery:

Government of Canada Share ...	$ 301,922

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
REHABILITATION SERVICES								
Expenditure:								
Administration	$ 142,900	$ 7,637	$ 13,733	$	$ 65,514	$ 3,700	$	$ 233,484
Payments to Rehabilitation Workshops	......	......	......	......	2,303,788	......	......	2,303,788
Payments to Work Activity Projects	......	......	......	......	1,087,152	......	......	1,087,152
	$ 142,900	$ 7,637	$ 13,733	$	$ 3,456,454	$ 3,700	$	$ 3,624,424
Recovery:								
Government of Canada Share ...								$ 1,621,339
NOVA SCOTIA YOUTH TRAINING CENTRE								
Expenditure:								
Administration	$ 212,857	$ 8,531	$ 22,555	$ 361,661	$	$ 16,173	$	$ 621,777
Academic, Vocational and Social Services	628,525	1,052	......	13,310	......	......	......	642,887
Daily Living Programs	1,528,445	......	......	54,969	......	......	......	1,583,414
Operating and Maintenance	487,036	......	......	242,746	......	4,108	......	733,890
	$ 2,856,863	$ 9,583	$ 22,555	$ 672,686	$	$ 20,281	$	$ 3,581,968
Recovery:								
Government of Canada Share ...								$ 2,079,374

CHILDREN'S TRAINING CENTRE — DARTMOUTH

Expenditure:

Administration	$ 104,047	$ 572	$	$ 121,430	$	$ 11,769	$	$ 237,818
Daily Living Programs	510,559	......	......	......	......	......	......	510,559
Operating and Maintenance	161,192	......	6,345	96,625	......	......	......	264,162
	$ 775,798	$ 572	$ 6,345	$ 218,055	$	$ 11,769	$	$ 1,012,539

Recovery:

Government of Canada Share	$ 618,937

CHILDREN'S TRAINING CENTRE — DIGBY

Expenditure:

Administration	$ 102,449	$ 2,898	$	$ 71,387	$	$ 11,277	$	$ 188,011
Daily Living Programs	494,607	......	......	......	......	......	......	494,607
Operating and Maintenance	165,210	......	7,079	76,978	......	......	......	249,267
	$ 762,266	$ 2,898	$ 7,079	$ 148,365	$	$ 11,277	$	$ 931,885

Recovery:

Government of Canada Share	$ 525,818

CHILDREN'S TRAINING CENTRE — PICTOU

Expenditure:

Administration	$ 102,685	$ 2,914	$	$ 108,661	$	$ 6,586	$	$ 220,846
Daily Living Programs	472,423	......	......	......	......	......	......	472,423
Operating and Maintenance	177,338	......	4,952	57,243	......	......	......	239,533
	$ 752,446	$ 2,914	$ 4,952	$ 165,904	$	$ 6,586	$	$ 932,802

Recovery:

Government of Canada Share	$ 474,851

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
CHILDREN'S TRAINING CENTRE — SYDNEY								
Expenditure:								
Administration	$ 103,011	$ 2,248	$	$ 94,462	$	$ 9,276	$	$ 208,997
Daily Living Programs	497,117	......	......	......	......	......	......	497,117
Operating and Maintenance	176,058	......	6,475	57,083	......	......	......	239,616
	$ 776,186	$ 2,248	$ 6,475	$ 151,545	$	$ 9,276	$	$ 945,730
Recovery:								
Government of Canada Share								$ 520,781
Total Expenditure — Rehabilitation and Community Services	$ 6,880,201	$ 76,484	$ 76,481	$ 1,498,877	$ 3,646,394	$ 123,657	$	$ 12,302,094
Total Recovery — Rehabilitation and Community Services								$ 6,516,311

PROTECTION SERVICES

SPECIAL PROTECTION SERVICES

Expenditure:

Administration	$ 116,117	$ 8,192	$	$	$ 10,000	$ 508	$	$ 134,817
Maintenance of Children	......	......	......	......	378,764	......	......	378,764
	$ 116,117	$ 8,192	$	$	$ 388,764	$ 508	$	$ 513,581

Recovery:

Government of Canada Share	$ 467,798
Municipalities Share	43,092
	$ 510,890

NOVA SCOTIA SCHOOL FOR BOYS

Expenditure:

Administration	$ 248,250	$ 41,189	$ 5,305	$ 292,610	$	$ 47,861	$	$ 635,215
Academic, Vocational and Social Services	488,013	......	......	10,802	......	......	......	498,815
Daily Living Programs	1,023,913	......	......	22,704	......	8,904	......	1,055,521
Operating and Maintenance	392,916	......	11,558	295,668	......	......	......	700,142
	$ 2,153,092	$ 41,189	$ 16,863	$ 621,784	$	$ 56,765	$	$ 2,889,693

Recovery:

Government of Canada Share	$ 1,479,630
Other Provinces Share	113,920
Municipalities Share	11,466
	$ 1,605,016

NOVA SCOTIA SCHOOL FOR GIRLS

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Expenditure:								
Administration	$ 130,052	$ 8,989	$ 1,350	$ 95,781	$	$ 12,590	$	$ 248,762
Academic, Vocational and Social Services	251,743	......	......	10,182	......	......	......	261,925
Daily Living Programs	478,269	......	......	1,185	......	......	......	479,454
Operating and Maintenance	149,575	......	5,490	135,548	......	407	......	291,020
	$ 1,009,639	$ 8,989	$ 6,840	$ 242,696	$	$ 12,997	$	$ 1,281,161
Recovery:								
Government of Canada Share								$ 803,531
Other Provinces Share								304,757
Municipalities Share								3,468
								$ 1,111,756
Total Expenditure — Protection Services	$ 3,278,848	$ 58,370	$ 23,703	$ 864,480	$ 388,764	$ 70,270	$	$ 4,684,435
Total Recovery — Protection Services								$ 3,227,662

PUBLIC ASSISTANCE

FAMILY BENEFITS

Expenditure:

Administration — Family Benefits	$ 555,490	$ 4,224	$ 11,300	$	$	$ 2,289	$ ...... $ 573,303
Family Benefits Review Board ...	......	29,096	28,800	......	......	......	 57,896
Family Benefits Payments	......	......	......	......	105,534,066	......	 105,534,066
Diabetic Assistance	......	......	......	......	210,252	......	 210,252
Pharmacare Program	......	......	......	......	5,145,422	......	 5,145,422
	$ 555,490	$ 33,320	$ 40,100	$	$110,889,740	$ 2,289	$ $111,520,939

Recovery:

Government of Canada Share ...	$ 55,789,795

SENIOR CITIZENS' FINANCIAL AID

Expenditure:

Administration	$ 183,504	$	$	$ 122,520	$	$ 9,298	$ ...... $ 315,322
Special Social Assistance Payments	......	......	......	......	1,114,127	......	 1,114,127
Property Tax Rebate for Senior Citizens	......	......	......	......	2,699,316	......	 2,699,316
Rental Assistance for Senior Citizens	......	......	......	......	10,391,492	......	 10,391,492
	$ 183,504	$	$	$ 122,520	$ 14,204,935	$ 9,298	$ ...... $ 14,520,257

Recovery:

Government of Canada Share ...	DR.$ (599,900)

MUNICIPAL SOCIAL SERVICES

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Expenditure:								
Administration	$ 397,404	$ 38,650	$ 260	$	$	$ 4,569	$	$ 440,883
Payments for General Assistance	......	......	......	......	24,183,558	......	......	24,183,558
Payments for Residential Care Facilities	......	......	......	......	1,507,329	......	......	1,507,329
Payments for Nursing Homes	......	......	......	......	9,275,224	......	......	9,275,224
Payments for Homes for the Aged	......	......	......	......	18,736,799	......	......	18,736,799
Payments for Group Homes and Developmental Residences	......	......	......	......	2,052,752	......	......	2,052,752
Payments for Adult Residential Centres	......	......	......	......	7,035,582	......	......	7,035,582
Payments for Regional Rehabilitation Centres	......	......	......	......	12,431,300	......	......	12,431,300
Construction Assistance — Homes for Special Care	......	......	......	......	(8,750)	......	......	(8,750)
Payments for Municipal Administration	......	......	......	......	5,207,831	......	......	5,207,831
Payments for Civil/Family Legal Aid	......	......	......	......	851,999	......	......	851,999
	$ 397,404	$ 38,650	$ 260	$	$ 81,273,624	$ 4,569	$	$ 81,714,507
Recovery:								
Government of Canada Share								$ 23,542,625
Total Expenditure — Public Assistance	$ 1,136,398	$ 71,970	$ 40,360	$ 122,520	$206,368,299	$ 16,156	$	$207,755,703
Total Recovery — Public Assistance								$ 78,732,520

OTHER SOCIAL SERVICES

POLICY, PLANNING AND RESEARCH

Expenditure:

Administration	$ 224,935	$ 19,444	$ 9,439	$ 86,881	$	$ 4,354	$	$ 345,053

Recovery:

Government of Canada Share ...	$ 161,347

DATA PROCESSING SERVICES

Expenditure:

Administration	$ 316,160	$ 2,166	$	$	$	$ 860	$	$ 319,186
Data Processing	......	......	......	1,545,013	......	......	......	1,545,013
	$ 316,160	$ 2,166	$	$ 1,545,013	$	$ 860	$	$ 1,864,199

Recovery:

Government of Canada Share ...	$ 829,332

SOCIAL SERVICE TRAINING PROGRAM

Expenditure:

Social Service Training Program	$ 98,341	$ 3,565	$ 244	$ 4,388	$	$ 8,435	$ (68,173)	$ 46,800

Recovery:

Government of Canada Share ...	$ 56,604

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
INDIAN AFFAIRS — CO-ORDINATOR								
Expenditure:								
Indian Affairs — Co-ordinator . . .	$ 51,558	$ 4,674	$ 4,925	$	$	$ 177	$	$ 61,334
MANAGEMENT INFORMATION SYSTEM-DESIGN								
Expenditure:								
Management Information System-Design	$ 17,727	$ 3,901	$ 785,457	$	$	$ 2,425	$	$ 809,510
Recovery:								
Government of Canada Share . . .								$ 485,680
NOVA SCOTIA SOCIAL SERVICES COUNCIL								
Expenditure:								
Nova Scotia Social Services Council	$	$ 8,116	$ 7,235	$	$	$ 361	$	$ 15,712
Recovery:								
Government of Canada Share . . .								$ 8,492

NOVA SCOTIA SENIOR CITIZENS' COMMISSION

Expenditure:								
Nova Scotia Senior Citizens' Commission	$	$ 9,691	$ 4,917	$	$	$ 711	$	$ 15,319
Recovery:								
Government of Canada Share								$ 7,772
Total Expenditure — Other Social Services	$ 708,721	$ 51,557	$ 812,217	$ 1,636,282	$	$ 17,323	$ (68,173)	$ 3,157,927
Total Recovery — Other Social Services								$ 1,549,227

DEPARTMENT OF TOURISM

ADMINISTRATION

Expenditure:								
Office of the Minister and Deputy Minister	$ 156,247	$ 21,268	$	$ 2,855	$	$ 86,716	$	$ 267,086
Regional Associations — Grants	......	......	......	......	198,500	......	......	198,500
Municipal Bureaus — Grants	......	......	......	......	29,747	......	......	29,747
Personnel and Administration	182,318	707	......	161,093	......	9,961	......	354,079
Finance and Accounting	109,133	1,249	......	......	......	1,140	......	111,522
Word Processing	31,419	......	......	3,146	......	4,544	......	39,109
Tatoo '84	......	......	......	7,008	442,272	......	......	449,280
Parade of Sail	41,287	5,005	42,577	74,190	......	330,416	......	493,475
	$ 520,404	$ 28,229	$ 42,577	$ 248,292	$ 670,519	$ 432,777	$	$1,942,798

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
BLUENOSE II								
Expenditure:								
Bluenose II — Maintenance	$	$	$	$ 120,739	$	$	$	$ 120,739
Bluenose II — Operations	311,860	17,761	......	125,892	......	13,189	......	468,702
	$ 311,860	$ 17,761	$	$ 246,631	$	$ 13,189	$	$ 589,441
INDUSTRY DEVELOPMENT								
Expenditure:								
Administration	$ 103,121	$ 12,218	$	$ 5,125	$	$ 17,018	$	$ 137,482
Industry Services	36,515	5,089	......	21	......	......	......	41,625
Inspection Services	143,702	43,074	......	......	......	......	......	186,776
Planning	......	......	52,925	......	......	......	......	52,925
Development	50,710	3,305	......	......	......	......	......	54,015
Louisbourg Development Commission	......	......	......	......	7,500	......	......	7,500
Check in NS Limited	......	......	......	......	479,500	......	......	479,500
TIANS	......	......	......	......	68,100	......	......	68,100
	$ 334,048	$ 63,686	$ 52,925	$ 5,146	$ 555,100	$ 17,018	$	$1,027,923
MARKETING								
Expenditure:								
Administration	$ 142,283	$ 7,017	$	$ 46,634	$	$ 26,293	$	$ 222,227
Literature	31,613	2,413	......	538,564	......	......	......	572,590
In-Wats Lines	21,372	......	......	......	......	......	......	21,372
Attractions and Events	82,907	6,153	......	......	111,456	657	......	201,173
Promotion	22,199	......	16,410	49,832	......	......	......	88,441
Travel Trade	46,165	8,413	......	......	......	3,320	......	57,898

Outdoor Promotion	66,363	22,941	......	......	......	61,771	......	151,075
Travel Counselling/ Familiarization Tours	26,338	7,645	......	......	......	18,766	......	52,749
Portland Information Office	120,078	7,199	......	187,597	......	10,441	......	325,315
Market Development	......	1,367	......	......	......	20,391	......	21,758
Atlantic Canada Tourism Program	......	512	......	......	......	43,342	......	43,854
Research Administration	80,707	7,363	......	5,296	......	2,311	......	95,677
Research Projects	47,031	17,407	......	219	......	32,216	......	96,873
Creative and Production	......	......	......	226,297	......	......	......	226,297
Advertising — CN/Fundy Co-operative	......	......	......	508,828	......	......	......	508,828
Advertising — EPA/CP Co-operative	......	......	......	37,668	......	......	......	37,668
Advertising — Wardair Co-operative	......	......	......	18,118	......	......	......	18,118
Advertising — Air Canada Co-Operative	......	......	......	51,308	......	......	......	51,308
Advertising — French Canada	......	......	......	115,131	......	......	......	115,131
Advertising — English Canada	......	......	......	317,264	......	......	......	317,264
Advertising — United States	......	......	......	490,998	......	......	......	490,998
Advertising — Regional	......	......	......	270,192	......	......	......	270,192
Advertising — Special Event Support Program	......	......	......	299,750	......	......	......	299,750
Advertising — Scotia Prince	......	......	......	275,000	......	......	......	275,000
Advertising — Travel Trade	......	......	......	72,408	......	......	......	72,408
Advertising — Direct Marketing	......	......	......	8,573	......	......	......	8,573
Advertising — Captain's Log	......	......	......	25,954	......	......	......	25,954
	$ 687,056	$ 88,430	$ 16,410	$3,545,631	$ 111,456	$ 219,508	$	$4,668,491

Recovery:

Government of Canada	$ 102,015

TRAVEL INFORMATION

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Expenditure:								
Administration	$ 18,710	$	$	$ 240	$	$ 1,351	$	$ 20,301
Editorial Services	110,701	9,628	5,743	6,714	......	4,131	......	136,917
Audiovisuals	33,418	3,087	......	21,490	......	......	......	57,995
Red Store	110,798	321	......	18,471	......	......	......	129,590
Distribution Center	74,283	3,902	......	149,858	......	10,035	......	238,078
Travel Bureaus Administration	34,936	12,177	......	1,051	......	7,217	......	55,381
Travel Bureau — Halifax Airport Highway	7,469	752	......	4,416	......	448	......	13,085
Travel Bureau — Halifax Airport Terminal	65,797	958	......	3,635	......	275	......	70,665
Travel Bureau — Yarmouth	26,238	737	......	10,111	......	253	......	37,339
Travel Bureau — Antigonish	24,085	888	......	6,200	......	978	......	32,151
Travel Bureau — Digby	30,055	251	......	7,411	......	225	......	37,942
Travel Bureau — Amherst	87,093	1,606	......	43,050	......	1,243	......	132,992
Travel Bureau — Wood Islands	22,671	639	......	8,100	......	7,931	......	39,341
Travel Bureau — Pictou	37,361	245	......	5,162	......	225	......	42,993
Travel Bureau — Port Hastings	41,105	892	......	8,443	......	225	......	50,665
Tidal Power Interpretative Centre	26,770	109	......	3,856	......	481	......	31,216
	$ 751,490	$ 36,192	$ 5,743	$ 298,208	$	$ 35,018	$	$1,126,651
Recovery:								
Government of Canada								$ 72,000

HOTEL OPERATIONS

Expenditure:

Pines Resort Hotel	$ 882,392	$ 18,714	$	$ 822,943	$	$ 81,487	$	$1,805,536
Keltic Lodge	1,017,990	20,764	......	904,000	......	122,364	......	2,065,118
Liscombe Lodge	235,826	2,281	......	196,076	......	19,686	......	453,869
	$2,136,208	$ 41,759	$	$1,923,019	$	$ 223,537	$	$4,324,523

DEPARTMENT OF TRANSPORTATION

ADMINISTRATION AND MAINTENANCE —

TRANSPORTATION SYSTEMS

GENERAL MAINTENANCE

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Pavement Patching	$ 841,138	$	$	$ 1,787,096	$	$	$	$ 2,628,234
Gravel Patching	149,380	......	......	729,323	......	......	......	878,703
Grading	669,332	......	......	2,374,969	......	......	......	3,044,301
Dust Stabilization and Control	76,766	......	......	1,458,547	......	......	......	1,535,313
Unclassified Maintenance	357,231	......	......	316,445	......	......	......	673,676
Shoulder Gravelling	535,436	......	......	950,067	......	......	......	1,485,503
Shoulder Grading	45,290	......	......	105,756	......	......	......	151,046
Mowing	150,024	......	......	208,795	......	7,278	......	366,097
Storm Damage	127,215	......	......	326,762	......	......	......	453,977
Litter Cleanup	288,555	......	......	50,680	......	......	......	339,235
Brush Cutting	689,006	......	......	388,078	......	......	......	1,077,084
Ditching	701,999	......	......	1,568,346	......	......	......	2,270,345
Culvert Maintenance	567,543	......	......	1,704,067	......	......	......	2,271,610
Steel Bridge Painting	770,010	......	......	157,779	......	......	......	927,789
Bridge Repairs	392,113	......	......	613,504	......	......	......	1,005,617
Sign Maintenance	993,346	......	......	780,519	......	......	......	1,773,865
Guardrail and Post Maintenance	174,757	......	......	262,028	......	......	......	436,785
Pavement Marking	148,152	......	......	69,718	......	......	......	217,870
Installing Driveways	144,722	......	......	416,251	......	......	(210,450)	350,523
Furnishing Driveways	5,346	......	......	163,869	......	......	(35,557)	133,658
Stand-by	518,050	......	......	4,741	......	......	......	522,791
Fringe Benefits	3,626,637	......	......	......	......	......	(2,370,351)	1,256,286
Foreman Supervision	1,424,000	......	......	425,763				1,849,763
Lights and Signals	31,638	......	......	524,679	......	......	......	556,317
Street Sweeping	107,047	......	......	100,831	......	2,107	......	209,985
Catch Basin Maintenance	62,101	......	......	78,987	......	......	......	141,088

Contingencies	1,089,113	......	......	667,521	......	......	......	1,756,634
Special Maintenance Projects	5,496,095	......	......	1,046,876	......	......	......	6,542,971
Traffic Line Painting	350,175	144,618	......	1,746,262	......	......	(316,512)	1,924,543
Seeding	74,543	12,809	......	80,102	......	......	......	167,454
Weed Control	27,275	5,628	......	57,505	......	......	......	90,408
Railway Crossing	......	......	......	581,538	......	......	......	581,538
Buildings Overhead	......	......	......	358,817	......	......	......	358,817
Seal Coating	523,716	......	......	2,392,348	......	......	(1,300,100)	1,615,964
Crack Sealing	221,623	......	......	269,766	......	......	(303,400)	187,989
Steel Bridge Repairs	427,803	94,101	......	177,174	......	......	......	699,078
Concrete Bridge Repairs	......	......	......	359,138	......	......	......	359,138
Bras d'Or Bridge Painting	110,360	......	......	79,173	......	......	......	189,533
Special Bridge Painting	7,391	......	......	119,214	......	......	......	126,605
Sand Seal	32,100	......	......	340,175	......	......	(184,100)	188,175
Building Improvement	82,765	......	......	349,825	......	......	......	432,590
Inventory Adjustment	......	......	......	(45,218)	......	......	......	(45,218)
Materials Laboratory	415,632	39,033	2,889	239,140	......	1,960	(165,808)	532,846
County Roads Maintenance Improvement	129,308	......	......	458,554	......	......	......	587,862
Workers' Compensation and Miscellaneous	......	......	......	2,615,797	......	......	......	2,615,797
	$ 22,584,733	$ 296,189	$ 2,889	$ 27,461,307	$	$ 11,345	$ (4,886,278)	$ 45,470,185

SNOW REMOVAL AND ICE CONTROL

Expenditure:

Snow Plowing	$ 9,438,388	$	$	$ 8,972,588	$	$	$	$ 18,410,976
Salting	2,176,228	......	......	12,544,061	......	......	......	14,720,289
Sanding	522,065	......	......	1,822,266	......	......	......	2,344,331
	$ 12,136,681	$	$	$ 23,338,915	$	$	$	$ 35,475,596

FIELD ADMINISTRATION

Expenditure:

Field Administration	$ 5,779,588	$ 798,612	$	$ 635,895	$	$ 53,597	$	$ 7,267,692

HEAD OFFICE

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Minister's Administration	$ 126,216	$ 17,421	$	$ 18,967	$	$ 59,798	$ (71,818)	$ 150,584
Deputy Minister's Administration	647,457	61,338	......	14,779	......	26,224	(354,397)	395,401
Staff Services	1,426,318	47,847	......	607,962	......	11,164	(589,666)	1,503,625
Personnel Administration	233,195	1,107	......	16,214	......	2,050	(93,721)	158,845
Traffic Administration	144,222	6,919	......	12,981	......	1,807	(75,570)	90,359
Traffic (Engineering) Studies	342,282	32,557	......	14,628	......	4,157	(187,419)	206,205
Traffic Investigation and Control	468,076	103,298	......	59,227	......	9,416	(285,687)	354,330
Highway Planning	522,948	11,938	......	11,632	......	5,960	(534,886)	17,592
Engineering Administration	125,083	8,128	......	4,088	......	2,874	(126,550)	13,623
Engineering Services	144,666	6,981	......	23,305	......	4,044	(144,060)	34,936
Highway Engineering	378,186	34,834	......	45,352	......	1,864	(392,370)	67,866
Structural Engineering	487,613	13,404	......	21,143	......	2,939	(475,967)	49,132
Transportation Policy Administration	175,828	14,625	......	10,523	......	15,178	......	216,154
Transportation Policy Grants	......	......	......	......	429,539	......	......	429,539
Communications Policy Administration	108,774	14,309	8,915	8,058	1,640	4,290	......	145,986
Right of Way Claims Administration	273,905	27,862	......	28,433	......	2,895	(286,678)	46,417
Construction Administration	256,814	27,770	......	9,311	......	4,915	(284,584)	14,226
Maintenance Administration	667,826	56,086	......	27,975	......	18,248	(138,408)	631,727
	$ 6,529,409	$ 486,424	$ 8,915	$ 934,578	$ 431,179	$ 177,823	$ (4,041,781)	$ 4,526,547

FERRY EXPENDITURES

Expenditure:

Ferry Administration	$ 67,350	$ 12,285	$	$ 15,655	$	$ 2,102	$	$ 97,392
LaHave Ferry	274,698	2,032	......	148,975	......	250	......	425,955
Tancook Ferry	226,180	1,405	......	273,901	......	267	......	501,753
Petite Passage Ferry	482,723	7,838	......	344,957	......	1,745	......	837,263
Grand Passage Ferry	375,283	6,721	......	326,535	......	1,395	......	709,934
Country Harbour Ferry	277,088	2,486	......	107,449	......	65	......	387,088
Grand Narrows Ferry	562,186	8,548	......	465,537	......	5,321	......	1,041,592
Little Narrows Ferry	244,226	6,364	......	109,133	......	9,171	......	368,894
Englishtown Ferry	317,869	8,940	......	123,448	......	6,118	......	456,375
Pictou Island Ferry	......	......	......	889	22,050	142	......	23,081
	$ 2,827,603	$ 56,619	$	$ 1,916,479	$ 22,050	$ 26,576	$	$ 4,849,327

CANSO CAUSEWAY

Expenditure:

Toll Collection	$ 264,686	$ 1,438	$	$ 53,008	$	$ 1,118	$	$ 320,250
Lighting and Swing Bridge	......	......	......	323,500	......	......	......	323,500
	$ 264,686	$ 1,438	$	$ 376,508	$	$ 1,118	$	$ 643,750

AID TO TOWNS

Expenditure:

Cost Shared Agreements	$	$	$	$	$ 579,176	$	$	$ 579,176
Snow and Ice Removal Grants	......	......	......	......	650,086	......	......	650,086
	$	$	$	$	$ 1,229,262	$	$	$ 1,229,262
Total Expenditure — Administration and Maintenance — Transportation Systems	$ 50,122,700	$ 1,639,282	$ 11,804	$ 54,663,682	$ 1,682,491	$ 270,459	$ (8,928,059)	$ 99,462,359

REGISTRY OF MOTOR VEHICLES

Expenditure:

	Salaries	Travel	Professional Services	Supplies and Services	Grants and Assistance	Other	Less Chargeable	Total
Registry Accounting	$ 293,638	$	$	$ 22,624	$	$ 6,460	$	$ 322,722
Licenses and Registrations — Halifax	2,091,405	13,908	......	1,889,110	......	20,088	......	4,014,511
Licenses and Registrations — Sydney	270,098	24	......	36,498	......	310	......	306,930
Highway Safety and Field Programmes Administration	155,137	32,712	6,627	746,958	36,248	3,461	......	981,143
Driver Qualifications	955,591	121,783	......	68,807	......	30,436	......	1,176,617
Driver Control	706,390	51,407	......	36,417	......	8,547	......	802,761
Financial Responsibility and Accident Statistics	148,500	......	......	13,714	......	165	......	162,379
Driver Records	717,369	1,352	......	130,397	......	285	......	849,403
Safety Programmes	358,762	89,069	......	38,307	46,592	7,834	......	540,564
Motor Vehicle Inspection Administration	383,623	31,552	......	97,441	......	3,711	......	516,327
Motor Vehicle Inspection Stations	364,417	90,239	......	3,359	......	6,211	......	464,226
Scale Houses	734,320	38,953	......	111,493	......	19,544	......	904,310
Mobile Scales	276,676	20,564	......	162,516	......	5,137	......	464,893
	$ 7,455,926	$ 491,563	$ 6,627	$ 3,357,641	$ 82,840	$ 112,189	$	$ 11,506,786

VICTORIA GENERAL HOSPITAL

OPERATING ACCOUNT

Disbursements:								
V.G. Hospital	$ 84,074,107	$ 202,520	$ 9,013,585	$ 31,631,344	$	$ 2,433,605	$	$127,355,161
Receipts:								
Department of Health — General Hospital Services Payments								$115,613,557
Sale of Supplies and Services and other Receipts								11,943,869
								$127,557,426
Receipts in Excess of Disbursements								$ 202,265

Operation financed primarily by payments through the Department of Health.